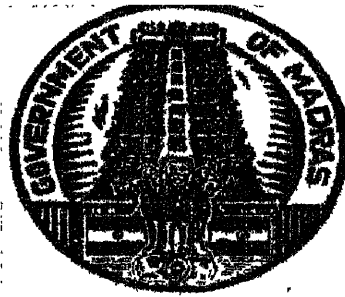


FIRST EDITION



FINANCE DEPARTMENT

BUDGET MEMORANDUM

1950-51

60

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MADRAS

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FIRST EDITION.

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BUDGET MEMORANDUM, 1950-51.

[Note.—Except where otherwise stated, sums of money are expressed in lakhs of rupees to two places of decimals.]

PART I.

General Review of Finances.

1948-9 (ACCOUNTS) TO 1950-51 (BUDGET).

In this part of the Memorandum, it is usual to review the financial position of the State for three successive years including the year to which the Budget relates. The position is accordingly reviewed under the following three sections:—

(i) Final accounts for 1948-9 as compared with the revised estimates for that year;

(ii) Revised estimates for 1949-50 as compared with the budget estimates for that year as voted by the Legislature; and

(iii) Budget estimates for 1950-51 as compared with the revised estimates for 1949-50.

2. The statement appended to this review shows the financial position from 1948-9 (Accounts) to 1950-51 (Budget). Part A of the statement gives by major heads of account, the revenue and expenditure on Revenue Account and indicates the surplus (actual or estimated) as a result of each year's working.* In the same way, Part B of the statement gives the Capital expenditure outside the Revenue Account and the receipts and disbursements under the debt, deposit, advance and remittance heads. It shows also the net result of all transactions of the year under revenue, capital, debt, deposit, advance and remittance heads. The opening balance (i.e., the closing balance of the previous year) is shown and the closing balance struck for each year.

The expenditure on Revenue Account is analysed under certain broad headings, i.e., Pay of Officers, Pay of Establishments, Allowances, Contingencies, etc., in Part III of this Memorandum (*Appendix X*).

Accounts, 1948-9.

3. The following statement summarizes the position:—

(1)	Revised Estimate, 1948-9.	Accounts, 1948-9.
	(2)	(3)
	RS. LAKHS.	RS. LAKHS.
I. A. Revenue—		
Normal revenue (excluding transfer from Revenue Reserve Fund).	53,38.37	53,28.52
B. Expenditure on Revenue Account—		
(i) Normal expenditure excluding net outlay on State Trading Schemes, and transfer to the Revenue Reserve Fund	53,42.00	51,29.79
(ii) Net outlay on State Trading Schemes transferred to the Revenue Account	3,62.08	2,03.63
Total B ..	57,04.08	53,33.42
C. Surplus (+) or Deficit (—) in the Revenue Account (A — B).	— 3,65.71	— 4.90
D. Transfer from the Revenue Reserve Fund (+) ..	+ 3,66.00	+ 5.00
E. Final surplus (+)	+ 0.29	+ 0.10
II. Capital expenditure outside the Revenue Account ..	10,36.43	8,48.84
III. Loans and advances by the Madras Government—		
Net disbursements	6,22.68	5,60.69

Accounts, 1948-9.
Summary.

4. *Revenue Account.*—While the Revised Estimate for 1948-9 anticipated that it would be necessary to transfer a sum of Rs. 3.66 lakhs from the Revenue Reserve Fund to the Revenue Account to balance the Budget, the accounts for the year show a transfer of a sum of Rs. 5 lakhs only from the Revenue Reserve Fund. The improvement in the Revenue Account was thus about Rs. 3.61 lakhs. This was

Revenue Account,
1948-9.

* A statement showing the revenue and expenditure on revenue account under each major head of account, with the resultant surplus or deficit, for each of the eleven years, 1937-8 (the first year of Provincial Autonomy) to 1947-8 is also given in Part III of this Memorandum, for general information—(*Appendix IX*).

mainly the result of some large items of expenditure not being adjusted in the year's accounts as indicated below, partly offset by increased expenditure under some heads chiefly under Civil Works (62 lakhs):—

Under well subsidies, there was an apparent reduction in expenditure of about Rs. 1,37 lakhs, owing to delay in the completion of wells and the consequent delay in the conversion of the initial loans into 'subsidies'. Again, there was a short expenditure of about Rs. 66 lakhs in the Police Department, as some items of clothing and equipment (arms, ammunition, other ordnance stores, etc.) were not received in time and even the cost of some articles actually received was not adjusted in the accounts of the year. The expenditure of the Agricultural Department was also less by about Rs. 66 lakhs, as the acquisition of lands and buildings required for the Agricultural College, Bapatla, was postponed to 1949-50 and as the provision made for the purchase of tractors was not fully utilized and the cost of pumpsets, pipes, M.B. sheds, etc., was not adjusted in time. The net outlay on State Trading Schemes, also showed a reduction of about Rs. 158 lakhs, this being the result mainly of the delay in the adjustment of the cost of chemical manures purchased in the year, partly offset by the larger outlay on Grain Supply Schemes.

On the other hand, the total revenue of the year was only slightly less (Rs. —10 lakhs) than the estimate. This was, however, the net result of an increase of about Rs. 91 lakhs in the receipts from the General Sales Tax as a consequence of the tightening up of the administration, set off by smaller revenue under other heads, mainly under Stamps (Rs. —42 lakhs), Industries (Rs. —18 lakhs) and Extraordinary Receipts—Subvention from the Government of India for Post-war Development and Grow More Food Schemes (Rs. —47 lakhs).

Capital
Expenditure,
1948-9.

5. *Capital expenditure*.—As compared with the Revised Estimate for 1948-9, the accounts showed a reduction of about Rs. 188 lakhs in the Capital Outlay. This occurred mainly under Electricity Schemes and Irrigation projects, chiefly due to the delay in the receipt of plant and machinery from abroad, delay in land acquisition proceedings, slow progress of works, etc.

Loans and
Advances by the
Madras
Government—
1948-9.

6. *Loans and Advances by the Madras Government*.—There was a decrease of about Rs. 62 lakhs in the net disbursements by the Government mainly as a result of the smaller amount of loan taken by the Madras Provincial Handloom Weavers' Co-operative Society.

Closing balance
on the 31st March
1949.

7. *Closing balance on the 31st March 1949*.—The year 1948-9 started with an opening balance of Rs. 31,30.43 lakhs (including securities in the Cash Balance Investment Account) and closed with a balance of Rs. 22,89.20 lakhs. In addition, there were securities in the Revenue Reserve Fund of the value of Rs. 23,31.99 lakhs (purchase price) at the beginning and at the close of the year. The Government also held separately securities belonging to the Sinking Fund Investment Account, the Famine Relief Fund and the Electricity Depreciation Reserve and Special Reserve Funds of the purchase value of Rs. 468.70 lakhs.

REVISED ESTIMATE FOR 1949-50.

Revised Estimate,
1949-50,
Summary.

8. The following are the figures :—

(1)	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.
	(2)	(3)
	RS. LAKHS.	RS. LAKHS.
I. Revenue Account—		
(A) Revenue—		
Normal	55,75.32	56,91.30
(B) Expenditure on Revenue Account—		
(i) Normal expenditure, i.e., excluding (a) Expenditure on Post-war Development and Grow More Food Schemes, and (b) Net Outlay on State Trading Schemes	44,94.81	48,13.39
(ii) (1) Expenditure on Post-war Development Schemes ..	6,66.74	5,18.54
(2) Expenditure on Grow More Food Schemes	3,56.81	3,06.24
Total (i) and (ii) ..	55,18.36	56,38.17
(iii) Net Outlay on State Trading Schemes transferred to the Revenue Account	47.73	..
Total—B ..	55,66.09	56,38.17
(C) Surplus (+) (A minus B)	9.23	53.13
II. Capital expenditure outside the Revenue Account	12,38.85	948.37
III. Loans and Advances by the Madras Government—Net disbursements	1,33.14	1,53.12

9. *Revenue.*—The Budget Estimate of normal revenue for the current year was fixed at Rs. 55.75 lakhs including a sum of Rs. 4.00 lakhs as estimated receipts from new taxation measures. Though many of the proposals for new taxation contemplated at the time of the budget were dropped by the Government, the proceeds from the few taxation measures newly introduced together with the increase in the normal receipts under General Sales Tax, consequent upon the tightening up of the administration and the increase in business transactions, and the increase in the compensation paid by the Government of India for abolition of the Madras Tax on Tobacco are expected to work up nearly to the budget figures under the head “Other Taxes and Duties”. (Rs. 18.30 lakhs, Revised Estimate against Rs. 18.35 lakhs, Budget Estimate). The Revised Estimate under all heads of Revenue (Rs. 56.91 lakhs) shows a large increase (Rs. 1.16 lakhs) over the Budget Estimate (Rs. 55.75 lakhs). This increase is the result of large variations under individual heads.

Large increases occur under the heads, Taxes on income (Rs. 31 lakhs), Forest (Rs. 27 lakhs), Receipts under Motor Vehicles Acts (Rs. 86 lakhs), Agriculture (Rs. 41 lakhs) and Extraordinary receipts (Rs. 30 lakhs).

Against the above increases, there is an apparent decrease of Rs. 89 lakhs under ‘Miscellaneous’ and ‘Net receipts from Road Transport Schemes’ consequent on a change of classification by which the working expenses connected with the Madras City Bus Service are taken in reduction of the receipts instead of being shown separately on the expenditure side. Land Revenue also shows a decrease of Rs. 24 lakhs on account of larger provision made for remissions in view of adverse seasonal conditions. The variations between the Budget and the Revised Estimates of Revenue for 1949–50 under each major head are explained in detail in Part II of this Memorandum.

10. (i) *Normal expenditure (excluding the Net Outlay on State Trading Schemes).*—As compared with the budget estimate, the revised estimate for the current year for normal expenditure (i.e., excluding the expenditure on Post-war Development and Grow More Food Schemes and State Trading Schemes) shows an increase of Rs. 318 lakhs. This is the result of the non-realization of a part of the special savings taken credit for in the Budget and the sanctioning of a number of new schemes during the course of the year. If, however, the expenditure on Post-war Development and Grow More Food schemes is also taken into account, the increase is only Rs. 1.20 lakhs.

Expenditure on Revenue Account, 1949–50.

The details of the expenditure provided for Post-war Development Schemes and Grow More Food Schemes will be found in *Appendices I and II* to the Detailed Budget Estimates—see also Part C of the statement appended to this review.

(ii) *State Trading Schemes.*—With effect from 1943–44, the transactions connected with the various State Trading Schemes are booked initially under the major head ‘85-A. Capital Outlay on Schemes of State Trading,’ in the Capital section of the Accounts and the net outlay is finally transferred to the Revenue Account under ‘63 Extraordinary charges’. The net outlay anticipated in the Budget Estimate for 1949–50 as transferable to the Revenue Account was Rs. 47.73 lakhs. The Government have now decided that the transactions relating to the State Trading Schemes should remain in the Capital Account from the accounts of the current year until any scheme is wound up and the final results relating to it are known. Hence no amount is shown in the revised estimate as transferable to the Revenue Account.

11. *Surplus in the Revenue Account.*—The Budget for 1949–50 anticipated a final surplus of Rs. 9.23 lakhs. As a result of the variations explained in the previous paragraphs, the Revised Estimate for the year anticipates that the surplus will be Rs. 53.13 lakhs.

Surplus in the Revenue account.

12. *Capital Expenditure outside the Revenue Account, 1949–50.*—The total capital expenditure outside the Revenue Account is Rs. 9.48.37 lakhs (Revised Estimate) against Rs. 12.38.85 lakhs (Budget Estimate), resulting in a decrease of Rs. 2.90.48 lakhs. This is mainly due to the expectation that the transactions booked in the year under ‘State Trading Schemes’ will show a net credit of about Rs. 2.50 lakhs which will remain in the Capital Account.

Capital expenditure outside the Revenue Account, 1949–50.

A provision of Rs. 25 lakhs has been made in the Revised Estimate for 1949–50 for the interim payments to Zamindars whose estates have been taken over. (Provision for the advance payment of 50 per cent of the estimated compensation in respect of these estates—Rs. 1.07 lakhs—is made in the Budget for 1950–51.)

‘Capital outlay on Industrial Development’ shows a decrease of Rs. 67.71 lakhs due to the fact that the provision originally made in the budget for a further call towards share capital from the Madras Industrial Investment Corporation and for the purchase of shares in the Ammonium Sulphate Factory at Sindhri has been omitted in the Revised Estimate. No calls for these are expected in the current year.

There is also a decrease under ‘Civil Works’ (Rs. 53.64 lakhs) due mainly to smaller expenditure on buildings relating to the Education and Medical departments than was anticipated in the budget, offset by increased expenditure (Rs. 41.52 lakhs) under Electricity Schemes, mainly on the Mahekund Hydro-Electric Scheme.

Recoveries.—The Budget Estimate provided for the recovery in 1949-50 of a loan of Rs. 3.00 lakhs expected to be disbursed to the Madras Provincial Handloom Weavers' Co-operative Society in 1948-9. Actually, only a sum of Rs. 2.00 lakhs was drawn by the society in 1948-9 and of this, a sum of Rs. 1.00 lakhs was repaid within that year. The balance of Rs. 1.00 lakhs is not expected to be repaid for some time. This is the main reason for the smaller recoveries taken credit for in the revised estimate.

Closing balance on
the 31st March
1950.

14. *Closing balance on the 31st March 1950.*—Including securities in the Cash Balance Investment Account, the year 1949-50 started with a balance of Rs. 22,89.20 lakhs. It is expected to close with a balance of Rs. 14,66.83 lakhs. In addition, there will be securities in the Revenue Reserve Fund of the value of Rs. 23,31.99 lakhs (purchase price). The Government will also hold separately securities belonging to the Sinking Fund Investment Account, the Famine Relief Fund and the Electricity Depreciation Reserve and Special Reserve Funds of the purchase value of Rs. 5,18.67 lakhs.

Budget Estimate, 1950-51, Summary.

	Revised Estimate, 1949-50. RS. LAKHS.	Estimate, 1950-51. RS. LAKHS.
I. A. Revenue—Normal	56,91·30	55,21·25
B. Expenditure on Revenue Account—		
(i) Normal Expenditure, i.e., excluding expenditure on Post-war Development and Grow More Food Schemes.	48,13·39	47,91·26
(ii) (1) Expenditure on Post-war Development Schemes	5,18·54	5,39·91
(2) Expenditure on Grow More Food Schemes ..	3,06·24	2,26·06
Total	56,38·17	55,57·23
C. Surplus (+) or Deficit (—) (A minus B)	+ 53·13	— 35·98
II. Capital Expenditure outside the Revenue Account	9,48·37	15,49·15
III. Loans and Advances by the Madras Government—		
Net Disbursements	1,53·12	1,04·66

Revenue, 1950-51.

16. *Normal revenue.*—The Budget Estimate for the next year anticipates a decrease in normal revenue of Rs. 170 lakhs as compared with the revised estimate for the current year. The Government of India have stated that they will not be able to give any grants for Post-war Development Schemes during 1950-51 and that even grants for approved Grow More Food Schemes will be given only to the extent that the special bonus for procurement given by them is not sufficient to cover the expenditure on such schemes. Accordingly, the credit of Rs. 250 lakhs taken in the Revised Estimate for 1949-50 as block grant from the Government of India for Post-war Development Schemes has been omitted in the Budget Estimate for 1950-51 and the estimated credit for grants for Grow More Food Schemes has been reduced by Rs. 40 lakhs. The receipts from the General Sales Tax are also expected to be less by about Rs. 52 lakhs, allowing for some loss of revenue with reference to Article 286 (1) of the Constitution and a possible fall in prices. These large decreases in revenue are partly offset by increased receipts under some other heads. The absence of provision for special remissions next year accounts for an increase of Rs. 70 lakhs under 'Land Revenue including portion due to Irrigation' while Rs. 27 lakhs more are expected under 'Agriculture' by way of sale-proceeds of machinery and hire charges. There is an increase of Rs. 33 lakhs by way of Receipts from 'Electricity Schemes' and of Rs. 39 lakhs under 'Industries and Supplies' as the Andhra Paper Mills and Government Silk Filatures, Kollegal, are expected to go into full production.

**Expenditure on
Revenue Account,
1950-51.**

17. *Normal expenditure.*—As compared with the revised estimate for 1949-50, the Budget Estimate for 1950-51 shows a decrease of about Rs. 81 lakhs. There is a reduction of Rs. 68 lakhs under 'Irrigation' due mainly to the fact that the provision for Tank Restoration Schemes and other Grow More Food Irrigation Schemes which was included in the Revenue Account in the current year's budget has been provided in the Capital Account for next year, treating the individual items as part of a single comprehensive scheme. Large decreases occur also under 'Agriculture' (Rs.—52 lakhs), 'Stationery and Printing' (Rs.—21 lakhs), 'Miscellaneous' (Rs.—20 lakhs) and 'Civil Works' (Rs.—19 lakhs). Against the above decreases, large increases occur under 'Education' (Rs. + 54 lakhs) and 'Industries and Supplies' (Rs. + 50 lakhs). These variations are explained in detail under the relevant demands in Part II of this Memorandum.

The details of expenditure provided for Post-war Development Schemes and Grow More Food Schemes will be found in *Appendixes I and II* to the Detailed Budget Estimates—see also Part C of the Statement appended to this review.

18. *Deficit in the Revenue Account.*—The Budget Estimate for next year anticipates a small deficit of Rs. 35.98 lakhs, mainly due to the provision made for new schemes, and the inclusion of the transactions of the merged areas of Pudukkottai, Banganapalle and Sandur in the regular accounts from the 1st April 1950, as directed by the Auditor-General. Revenue, 1950-51.

19. The total net cost in 1950-51 of the new schemes debitable to the Revenue Account is Rs. 1,37.07 lakhs. The ultimate cost of these schemes is Rs. 33.28 lakhs recurring and Rs. 1,86.39 lakhs non-recurring. New schemes.

Appendix I in Part III of this Memorandum contains a detailed list of all the new schemes in which provision has been made in the budget.

The provision made in the budget for important schemes for the benefit of local bodies are—

(a) Rs. 31.50 lakhs for the construction of new roads under the Post-war Development Programme.

(b) Rs. 10 lakhs for wiping off the deficits caused by the payment of dearness allowance to employees of local bodies at Government rates.

(c) Rs. 7.45 lakhs for improved surfacing of roads.

(d) Rs. 5.30 lakhs for the construction of buildings for elementary schools including basic schools.

(e) Rs. 4.50 lakhs for the improvement of village communications.

The Education Department gets the largest allotment (Rs. 50.43 lakhs) for new schemes. The main items are—

(a) Development of basic education—This includes the opening of four new Government basic training schools and conversion of ten Government training schools into basic training schools, teaching and equipment grants to basic training institutions and provision for training teachers.

(b) Introduction of bifurcated courses in twenty-six secondary schools.

(c) Teaching, building and equipment grants to new educational institutions.

(d) Expansion of the adult education scheme.

(e) Grants for the education of defective children and building and equipment grants to deaf and dumb schools under the control of local bodies.

(f) Improvement of educational facilities for the children in the scheduled areas.

(g) Grants for aided public libraries and establishment of children's libraries.

(h) Employment of additional staff in the Engineering College at Guindy and an increase in the number of scholarships in the Engineering College, Anantapur.

(i) Opening of new courses in the Government Arts Colleges at Madras (Government Arts College and Queen Mary's College), Palghat, Coimbatore, Cuddapah, Mangalore, Tellicherry and Guntur (Women's College).

(j) Provision for Hindi under Part II of the Intermediate course in the Government Arts Colleges.

(k) Grant to the Madras University for starting a department of Hindi and for a department of legal studies.

(l) Grants to the Andhra University for land acquisition and for bringing the laboratories up to date.

(m) An increase in the block grant to the Annamalai University for the College of Engineering Technology, from Rs. 2 lakhs to Rs. 3.5 lakhs per year.

(n) Grants to the Indian orphanages and boarding homes and to the Y.M.C.A. College of Physical Education.

(For new schemes debitable to the Capital Account, see paragraph 21 below.)

The schemes of the Medical and Public Health departments (cost Rs. 6.78 lakhs) include payment of maintenance and building grants to the Rajaji Tuberculosis Sanatorium, Tiruchirappalli, and building grant to Visrantipuram Tuberculosis Sanatorium, Rajahmundry, opening of new rural dispensaries of modern as well as indigenous Medicine, development of occupational therapies in the Mental Hospital, Madras, grants to local bodies for medical buildings, medical institutions, equipment, etc., and increase in the bed strength and employment of additional staff in some Government hospitals.

A special allotment of Rs. 5 lakhs has been made for the amelioration of the backward classes, in addition to the provision of Rs. 12.53 lakhs for the welfare and uplift of Harijans.

Under Civil Works, a total provision of Rs. 14.47 lakhs has been made (excluding grants-in-aid to local bodies) chiefly for the construction of buildings relating to the Education, Medical, etc., departments and for road development other than National Highways.

The Police Department gets Rs. 1.99 lakhs, the main items being the reorganization of the Madras Finger Print Bureau at Vellore, employment of additional staff in District Police offices and in District Armed Reserves and the formation of three additional tear-smoke squads.

A few schemes have been provided also for the Forest, General Administration, Commercial Taxes, Judicial, Agriculture, Veterinary, Co-operation, Industries and Jail departments.

Expenditure on
nation-building
services.

20. The following figures indicate the progress of expenditure since 1944-5 on nation-building services, excluding expenditure on buildings :—

Services.	1944-5.	1945-6.	1946-7.	1947-8.	1948-9.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Education	3,66.16	4,59.72	5,90.27	7,03.70	8,85.93	9,41.61	9,95.08
Medical	1,52.62	1,80.00	2,15.98	2,38.49	2,76.54	2,79.54	2,83.57
Public Health ..	41.94	54.48	87.37	1,90.51 (a)	90.54	1,06.56 (a)	97.67
Irrigation works (Revenue and Capital Accounts).	94.19	97.42	1,54.68	2,54.39	3,96.31	5,97.17	7,12.43
Agriculture	48.11	74.06	1,05.70	1,16.93	1,26.74	2,40.89	1,87.99
Veterinary	20.09	23.64	26.95	31.81	40.58	47.36	47.15
Co-operation ..	22.04	30.93	44.33	42.69	53.41	78.77	79.16
Industries	65.14	72.49	97.78	1,12.75	1,20.36	1,58.06	2,07.76
Total	8,10.29	9,92.74	13,23.06	16,91.27	19,90.41	24,49.96	26,10.81

(a) Rs. 100 lakhs in 1947-8 and Rs. 10 lakhs in 1949-50 represent contributions to the Rural Water-supply Fund.

Capital
Expenditure
outside the
Revenue Account,
1950-51.

21. The total expenditure on Capital outlay during 1950-51 is Rs. 15,49.15 lakhs against Rs. 9,48.37 lakhs in the Revised Estimate for 1949-50, i.e., an increase of over Rs. 6 crores. A large increase occurs under 'Irrigation' (Rs. 187 lakhs) due to larger provision for the Lower Bhavani Project, the Jangabhadra Project, Malampuzha Scheme and Grow More Food schemes. As already stated, a sum of Rs. 107 lakhs has been provided for the payment of advance compensation to Zamindars in respect of estates taken over by the Government. There is also an increase (Rs. 65 lakhs) under 'Industrial Development' due mainly to the provision of Rs. 20 lakhs for additional shares in the Fertilizers and Chemicals (Travancore), Limited, and of Rs. 51 lakhs to meet the further call towards share capital from the Madras Industrial Investment Corporation.

Under Capital Outlay on 'Civil Works' a total provision of Rs. 42.44 lakhs has been made for new works. The important items are—construction of quarters for the police subordinates in Madras City and other places (Rs. 15.27 lakhs), acquisition of site for quarters for the employees of the Government Press (Rs. 5.90 lakhs), improvements to Taluk Headquarters hospitals (Rs. 5 lakhs), improvements to the Headquarters Hospital, Mangalore, and Lady Goschen Hospital, Mangalore, and the construction of a ward and quarters in the Rajah Sir Ramaswamy Mudaliar Lying-in Hospital (Rs. 3.80 lakhs), construction of fifty quarters for Government servants (Rs. 3 lakhs) at Saidapet, and construction of buildings for ten basic training schools and the Government Second Grade College, Cuddapah (Rs. 8 lakhs). The budget for next year includes also Rs. 51.97 lakhs under 'Capital Account of other works outside the Revenue Account, for the construction of buildings for Polytechnics. Under 'Capital Outlay on State Trading Schemes' no net credit or debit for the year is expected on account of the transactions that will be booked in the accounts of the year as against a credit of Rs. 250 lakhs in the current year. 'Capital Outlay on Electricity Schemes' shows a decrease of Rs. 76 lakhs due to smaller provision made for the Mettur Hydro-electric Scheme, the Ceded Districts Scheme, the Madras Thermal Scheme and Power Station Extensions and the Rajahmundry-Samalkot Extensions Scheme.

Loans and
Advances by the
Madras
Government,
1950-51.

22. The Budget Estimate for 1950-51 takes credit for recoveries amounting to Rs. 411.74 lakhs and provides for advances amounting to a sum of Rs. 5,16.40 lakhs including Rs. 35 lakhs for short-term loans to the Madras Co-operative Central Land Mortgage Bank, Rs. 152 lakhs for loans under the Well Subsidy Scheme, Rs. 90 lakhs for other advances to cultivators and Rs. 100 lakhs for Building Societies. A sum of Rs. 35 lakhs has been provided for loans under the State Aid to Industries Act. A provision of Rs. 29 lakhs has been made for new loans to local bodies including Rs. 15.89 lakhs to the Madras Corporation for construction of roads, markets, water-supply, drainage and other public health schemes. The new loans include also Rs. 9 lakhs to the Madras City Improvement Trust for housing schemes and Rs. 20 lakhs to Co-operative Housing Societies in rural areas.

Opening and
Closing Balance,
1950-51.

23. Including securities in the Cash Balance Investment Account and the Revenue Reserve Funds the year 1950-51 is expected to start with a balance of Rs. 37,98.82 lakhs and to close with a balance of Rs. 24,10.92 lakhs. The Government will also hold separately securities belonging to the Sinking Fund investment Account, the Famine Relief Fund and the Electricity Depreciation and Special Reserve Funds of the purchase value of Rs. 5,68.57 lakhs.

Outstanding
liabilities and
assets of the
Madras Govern-
ment on the 31st
March 1951.

24. Appendix II to Part III of this Memorandum gives a detailed statement of the Government's liabilities and of their assets of certain kinds. The total liabilities on the 31st March 1951 are estimated at Rs. 1,04,12.36 lakhs and assets of the classes listed at Rs. 1,20,64.61 lakhs.

The Madras Government have guaranteed for public reasons, the due discharge by certain public bodies of certain liabilities incurred by them; the details of these guarantees are given in *Appendix VIII* in Part III.

T. N. S. RAGHAVAN,
Financial Secretary.

SUMMARY OF THE FINANCIAL POSITION FROM 1948-9
(ACCOUNTS) TO 1950-51 (BUDGET)

[*Note.*—The figures under each major head of expenditure in parts A and B of this statement include expenditure on Post-war Development and Grow More Food Schemes. Separate figures for Post-war Development and Grow More Food Schemes are given in Part C.]

**A. STATEMENT OF THE REVENUE AND OF
Revenue.**

Major head.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
A. Principal Heads of Revenue.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
IV. TAXES ON INCOME OTHER THAN CORPORATION TAX	8,42.22	7,89.30	8,20.00	8,20.00
VII. LAND REVENUE—				
GROSS RECEIPTS	7,68.79	8,22.42	7,98.62	8,68.48
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION	— 2,71.03	— 2,91.67	— 2,88.79	— 2,95.98
NET RECEIPTS	4,97.76	5,30.75	5,09.83	5,72.50
VIII. EXCISE	3,66.54	40.01	46.42	32.09
IX. STAMPS	4,05.57	4,37.82	4,26.32	4,26.90
X. FOREST	1,59.57	1,48.18	1,74.70	1,75.00
XI. REGISTRATION	86.55	86.64	89.36	89.88
XII. RECEIPTS UNDER MOTOR VEHICLES ACTS	1,97.45	1,89.33	2,75.00	2,95.00
XIII. OTHER TAXES AND DUTIES—				
ENTERTAINMENTS TAX	1,02.66	97.90	1,06.83*	1,08.15*
BETTING TAX	29.01	22.00	28.00	28.00
RECEIPTS FROM ELECTRICITY DUTIES	15.31	13.58	15.44	14.85
RECEIPTS FROM TOBACCO DUTIES	22.01	22.00	56.00	56.00
RECEIPTS UNDER THE MADRAS SALES OF MOTOR SPIRIT TAXATION ACT	60.33 §	54.99	72.02	72.02
RECEIPTS UNDER THE MADRAS GENERAL SALES TAX	13,03.01	12,25.00	15,51.50	15,00.00
NEW TAXES .. ..	..	4,00.00	..	..
TOTAL ..	15,32.33	18,35.47	18,29.79	17,79.02
C. Irrigation, Navigation, Embankment and Drainage Works.				
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—				
DIRECT RECEIPTS	12.06	11.55	11.76	13.13
PORTION OF LAND REVENUE DUE TO WORKS	1,90.58	1,87.12	1,91.67	1,92.55
TOTAL—GROSS RECEIPTS ..	2,02.64	1,98.67	2,03.43	2,05.68
Deduct—WORKING EXPENSES.	— 1,03.44	— 90.58	— 1,21.59	— 1,15.14
NET RECEIPTS	99.20	1,08.09	81.84	90.54
XVIII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—				
DIRECT RECEIPTS	3.09	2.40	2.82	2.34
PORTION OF LAND REVENUE DUE TO WORKS	80.45	1,04.55	97.12	1,03.43
TOTAL ..	83.54	1,06.95	99.94	1,05.77
E. Debt Services.				
XX. INTEREST	93.72	91.58	95.01	93.32
F. Civil Administration.				
XXI. ADMINISTRATION OF JUSTICE	73.12	69.76	78.18	80.04
XXII. JAILS AND CONVICT SETTLEMENTS	15.99	12.41	20.48	16.86
XXIII. POLICE	19.51	16.22	21.53	16.93
Carried over ..	44,73.07	44,62.51	45,68.40	45,93.85

* Rs. 1.50 lakhs in the Revised Estimate, 1949-50 and Rs. 2 lakhs in the Budget Estimate, 1950-51.
 § Included on account of arrears from the Tax on Cigarettes and Tobacco.

THE EXPENDITURE ON REVENUE ACCOUNT.

Expenditure.

Major head.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
A. Direct Demands on the Revenue.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
7. LAND REVENUE	37.45	34.05	42.11	56.53
8. EXCISE	69.04	76.89	79.15	69.25
9. STAMPS	21.16	21.54	20.99	21.02
10. FOREST	79.10	83.25	83.40	86.23
11. REGISTRATION	51.86	50.16	51.38	52.88
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	1,01.67	95.74	96.26	97.27
13. OTHER TAXES AND DUTIES ..	1,19.47	1,23.07	1,38.03	1,38.94
C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.				
17. INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	1,04.15	1,17.69	1,16.00	1,34.00
18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES	1,43.57	2,71.61	1,95.36	1,27.66
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	4.07	10.15	9.74	6.12
E. Debt Services.				
22. INTEREST ON DEBT AND OTHER OBLIGATIONS	1,00.04	1,08.61	1,10.34	1,10.67
<i>Deduct—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS, ETC.</i>	— 1,73.58	— 2,19.69	— 2,12.38	— 2,62.35
NET AMOUNT MET OUT OF ORDI- NARY REVENUES	— 73.54	— 1,11.08	— 1,02.04	— 1,51.68
23. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	69.68	75.67	75.50	75.68
F. Civil Administration.				
25. GENERAL ADMINISTRATION ..	5,82.05	6,31.87	6,89.41	6,86.77
27. ADMINISTRATION OF JUSTICE ..	1,50.03	1,41.27	1,53.07	1,57.13
28. JAILS AND CONVICT SETTLEMENTS ..	1,10.22	81.47	1,12.20	1,12.53
29. POLICE	6,51.97	6,04.54	6,27.42	6,29.22
Carried over ..	22,21.95	23,07.89	23,87.98	22,99.55

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A. STATEMENT OF THE REVENUE AND OF
Revenue—cont.

Major head.	Accounts 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	44,73·07	44,62·51	45,68·40	45,93·85
F. Civil Administration—cont.				
XXVI. EDUCATION	30·29	31·15	29·06	35·00
XXVII. MEDICAL	23·33	18·38	20·83	20·72
XXVIII. PUBLIC HEALTH	7·79	5·80	7·61	6·38
XXIX. AGRICULTURE	23·86	25·14	65·81	92·06
XXX. VETERINARY	3·50	3·38	4·17	4·72
XXXI. CO-OPERATION	12·28	8·85	17·59	15·75
XXXII. INDUSTRIES AND SUPPLIES.	75·81	1,04·38	93·93	1,32·83
XXXVI. MISCELLANEOUS DEPARTMENTS.	20·68	20·27	22·24	21·04
H. Civil Works and Miscellaneous Public Improvements.				
XXXIX. CIVIL WORKS	86·34	75·60	81·24	94·49
I. Electricity Schemes.				
XLI. RECEIPTS FROM ELECTRICITY SCHEMES—GROSS RECEIPTS.	2,71·22	2,86·07	3,16·54	3,63·53
Deduct—WORKING EXPENSES ..	— 1,86·10	— 1,78·01	— 1,91·84	— 2,05·45
NET RECEIPTS ..	85·12	1,08·06	1,24·70	1,58·08
J. Miscellaneous.				
XLIV. RECEIPTS IN AID OF SUPER- ANNUATION	4·80	5·60	3·68	3·60
XLV. STATIONERY AND PRINTING ..	13·44	11·14	14·67	13·61
XLVI. MISCELLANEOUS	1,88·28	1,93·49	1,00·35	98·38
XLVI-A. RECEIPTS FROM ROAD TRANS- PORT SCHEMES—GROSS RECEIPTS (a) .. .. .	..	..	91·64	92·21
Deduct—WORKING EXPENSES (a).	..	..	— 87·20	— 87·14
NET RECEIPTS ..	..	..	4·44	5·07
L. MISCELLANEOUS ADJUSTMENTS BETWEEN UNION AND STATES GOVERNMENTS.				
	·21	·10	·21	·21
LI. EXTRAORDINARY RECEIPTS— SUBVENTIONS FROM THE GOVERN- MENT OF INDIA TOWARDS POST-WAR DEVELOPMENT SCHEMES AND GROW- MORE FOOD SCHEMES	2,77·70	5,00·00	5,02·67	2,13·27
OTHER ITEMS	1·55	1·47	29·27	11·29
Total ..	2,79·25	5,01·47	5,31·94	2,24·56
LII-A. TRANSFER FROM REVENUE RESERVE FUND	5·00	..	..	..
LII-B. CIVIL DEFENCE	·47	..	·43	..
Total ..	5·47	..	·43	..
Grand Total—Revenue ..	53,83·52	55,75·32	56,91·80	55,21·25
EXCESS OF REVENUE OVER EXPENDI- TURE ON REVENUE ACCOUNT, OR SURPLUS	10	9·23	53·13	..

(a) Prior to Revised Estimate, 1949-50, the receipts were included under "XLVI. Miscellaneous" and the working expenses were shown on the expenditure side under the head "57. Miscellaneous".

THE EXPENDITURE ON REVENUE ACCOUNT—cont.

Expenditure—cont.

Major head.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
Brought forward ..	RS. LAKHS. 22,21·95	RS. LAKHS. 23,07·89	RS. LAKHS. 23,87·98	RS. LAKHS. 22,99·55
F. Civil Administration—cont.				
30B. PORTS AND PILOTAGE ..	·01	..	..	..
36. SCIENTIFIC DEPARTMENTS ..	1·52	1·51	1·60	1·67
37. EDUCATION ..	8,85·93	9,38·93	9,41·61	9,95·08
38. MEDICAL ..	2,76·54	2,54·01	2,79·54	2,83·57
39. PUBLIC HEALTH ..	90·54	1,00·18	1,06·56	97·67
40. AGRICULTURE ..	1,26·74	1,36·24	2,40·89	1,87·99
41. VETERINARY ..	40·58	43·64	47·36	47·15
42. CO-OPERATION ..	53·41	61·32	78·77	79·16
43. INDUSTRIES AND SUPPLIES ..	1,20·30	2,56·07	1,57·14	2,07·76
43A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	·06	..	·92	..
47. MISCELLANEOUS DEPARTMENTS— LABOUR INCLUDING FACTORIES ..	17·87	23·16	24·68	24·44
HARIJAN UPLIFT (b) ..	55·35	52·67	63·87(b)	63·87(b)
OTHER ITEMS ..	42·33	46·44	45·88	47·64
Total ..	1,15·55	1,22·27	1,34·43	1,35·85
H. Civil Works and Miscellaneous Public Improvements.				
50. CIVIL WORKS— PUBLIC WORKS AND HIGHWAYS DEPARTMENTS ..	5,39·19 49·65	6,57·40 58·03	6,46·46 93·70	6,50·41 71·35
GRANTS-IN-AID ..	5,88·84	7,15·43	7,40·16	7,21·76
Total ..				
I. Electricity Schemes.				
52. INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	66·92	97·24	89·94	1,20·28
52A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES ..	·11	— 3·86	— ·86	— 4·38
J. Miscellaneous.				
54. FAMINE ..	4·75	2·41	23·77	10·00
54A. TERRITORIAL AND POLITICAL PENSIONS ..	..	..	..	5·42
55. SUPERANNUATION ALLOWANCES AND PENSIONS ..	1,56·36	1,65·01	1,62·51	1,64·51
55A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES ..	4·37	4·50	4·80	5·70
56. STATIONERY AND PRINTING ..	71·98	78·99	93·53	72·51
57. MISCELLANEOUS ..	2,23·55	1,46·16	39·48§	19·31§
63. EXTRAORDINARY CHARGES— NET OUTLAY ON STATE TRADING SCHEMES TRANSFERRED TO THE REVENUE ACCOUNT ..	2,03·63	47·73	..	..
OTHER ITEMS ..	78·61	90·42	1,07·23	1,06·57
Total ..	2,82·24	1,38·15	1,07·23	1,06·57
64A. TRANSFER TO REVENUE RESERVE FUND ..	..	..	..	..
64B. CIVIL DEFENCE ..	1·17	..	·81	..
Grand Total—Expenditure on Revenue Account ..	53,33·42	55,66·09	56,38·17	55,57·23
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER REVENUE, OR Deficit.				35·98

§ Working expenses of the Madras City Bus Service are taken in deduction of receipts under the head "XLVI-A," from Revised Estimate, 1949-50.

(b) The gross expenditure on Harijan uplift in 1948-49 including amount shown under "Labour" was Rs. 63·87 lakhs. The figures in the Revised Estimate, 1949-50 and Budget Estimate, 1950-51, are the net figures after transferring a part of the expenditure to the Harijan Uplift Fund (Rs. 17·83 lakhs in 1949-50).

B. STATEMENT OF RECEIPTS

Receipts.

Head of account. (1)	Accounts, 1948-9. (2)	Budget Estimate, 1949-50. (3)	Revised Estimate, 1949-50. (4)	Budget Estimate, 1950-51. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
EXCESS OF REVENUE OVER EXPENDITURE	10	9.23	53.13	..
N. Public Debt Incurred.				
I. PERMANENT DEBT .. .. .	..	..	..	..
II. FLOATING DEBT—				
TREASURY BILLS	1,00.00	6,00.00	8,00.00	8,00.00
OTHER FLOATING LOANS ..	19,31.00	6,00.00	11,00.00	10,00.00
III. LOANS FROM THE GOVERNMENT OF INDIA	3,00.00	..	..	..
Total ..	23,31.00	12,00.00	19,00.00	18,00.00
O. Unfunded Debt.				
STATE PROVIDENT FUNDS	1,05.14	95.73	1,11.01	1,26.85
Total ..	1,05.14	95.73	1,11.01	1,26.85
P. Deposits and Advances.				
I. Deposits Bearing Interest—				
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	1.12	1.12	1.18	1.17
II. Deposits Not Bearing Interest—				
(A) Sinking Funds—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—				
SINKING FUNDS	70.87	76.66	76.46	76.46
OTHER APPROPRIATIONS ..	4.35	4.55	4.58	4.75
SINKING FUND INVESTMENT ACCOUNT .. .. .	..	..	54.57	..
Carried over ..	76.34	82.33	1,36.79	82.38

AND DISBURSEMENTS.

Disbursements.

Head of account.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
EXCESS OF EXPENDITURE OVER REVENUE .. .. .	..	..	..	35.98
CAPITAL EXPENDITURE OUT- SIDE THE REVENUE ACCOUNT.				
65. PAYMENT OF COMPENSATION TO LANDHOLDERS, ETC., ON THE ABOLITION OF THE ZAMINDARI SYSTEM .. .. .	..	..	25.00	1,07.00
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	2,48.67	4,00.36	3,92.07	5,78.65
72. CAPITAL OUTLAY ON INDUS- TRIAL DEVELOPMENT ..	1,15.61	1,07.93	40.22	1,05.47
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	33.36	1,29.46	75.82	1,35.87
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	4,24.55	6,01.10	6,42.62	5,66.11
82. CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT .. .. .	..	..	14.59	51.97
82B. CAPITAL OUTLAY ON ROAD TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT ..	* 26.65	..	8.05	4.08
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	..	..	.	..
85A. CAPITAL OUTLAY ON SCHEMES OF STATE TRADING .. .. .	..	..	— 2,50.00	..
Total ..	8,48.84	12,38.85	9,48.37	15,49.15
N. Public Debt discharged.				
I. PERMANENT DEBT	8.58	6.12	30.27	10.64
II. FLOATING DEBT—				
TREASURY BILLS	1,00.00	6,00.00	8,00.00	8,00.00
OTHER FLOATING LOANS ..	19,31.00	6,00.00	11,00.00	10,00.00
III. LOANS FROM THE GOVERNMENT OF INDIA	4.35	4.55	4.58	4.75
Total ..	20,43.93	12,10.67	19,34.85	18,15.39
O. Unfunded Debt.				
STATE PROVIDENT FUNDS	85.50	71.00	87.25	90.00
Total ..	85.50	71.00	87.25	90.00
P. Deposits and Advances.				
I. Deposits Bearing Interest—				
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	..	..	..	..
II. Deposits Not Bearing Interest—				
(A) Sinking Funds—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—				
SINKING FUNDS	8.52	6.12	30.09	10.64
SINKING FUND INVESTMENT ACCOUNT .. .. .	..	..	54.96	..
Carried over ..	8.52	6.12	85.05	10.64

* Previously shown under the head "82. Capital Account of other works outside the Revenue Account".

B. STATEMENT OF RECEIPTS

Receipts—cont.

Head of account. (1)	Accounts, 1948-9. (2)	Budget Estimate, 1949-50. (3)	Revised Estimate, 1949-50. (4)	Budget Estimate, 1950-51. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	76.34	82.33	1,36.79	82.38
P. Deposits and Advances—cont.				
<i>(1. Deposits Not Bearing Interest—cont.)</i>				
<i>(B) Reserve Funds—</i>				
FAMINE RELIEF FUND—				
FAMINE RELIEF FUND	2.63	2.69	6.71	2.78
PROVINCIAL ROAD FUND—OTHER ACCOUNT .. .. .	.05	..	.06	..
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY ..	.01	10.00	10.00	..
REVENUE RESERVE FUND ..	69.29	69.28	69.28	69.28
REVENUE RESERVE FUND INVESTMENT ACCOUNT ..	..	..	..	..
VILLAGE RECONSTRUCTION AND HARIJAN UPLIFT FUND (MADRAS).	..	10.00	10.00	..
DEPRECIATION RESERVE FUND— ELECTRICITY	28.64	31.26	52.91	36.37
SPECIAL RESERVE FUND— ELECTRICITY	8.32	12.51	16.95	11.87
DEPRECIATION RESERVE FUND— GOVERNMENT PRESSES .. ..	.82	.77	.78	.78
ROAD TRANSPORT SCHEME— GOVERNMENT BUS SERVICE— DEPRECIATION RESERVE FUND.	15.61	10.97	13.36	13.50
ACCIDENT RESERVE FUND.		1.35	1.41	1.41
<i>C) Other Deposit Accounts—</i>				
DEPOSITS OF LOCAL FUNDS—				
DISTRICT FUNDS	9,84.55	8,22.83	8,97.10	9,01.05
MUNICIPAL AND OTHER FUNDS.	6,42.67	5,26.77	6,35.20	6,28.20
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS	39,14.89	37,31.50	39,45.59	38,75.90
<i>OTHER ACCOUNTS—</i>				
SUBVENTIONS FROM CENTRAL ROAD FUND	52.75	26.33	19.42	41.24
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS .. .. .	.17	..	..	..
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE.	.42	3.96	1.73	1.86
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH	2.75	1.03	1.90	2.15
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL OIL SEEDS COMMITTEE FOR MULTIPLICATION OF IMPROVED STRAINS OF GROUND NUT ..	..	..	.10	.09
Carried over ..	57,99.91	53,43.58	58,19.29	56,68.86

AND DISBURSEMENTS—*cont.*Disbursements—*cont.*

Head of account.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	8.52	6.12	85.05	10.64
P. Deposits and Advances—<i>cont.</i>				
<i>11. Deposits Not Bearing Interest—cont.</i>				
(B) Reserve Funds—				
FAMINE RELIEF FUND—				
A. FAMINE RELIEF FUND ..	..	..	..	..
B. INVESTMENT ACCOUNT ..	3.49	2.50	7.02	2.50
PROVINCIAL ROAD FUND—OTHER ACCOUNT	1.62	.60	.45	.08
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY ..	21.36	16.69	28.41	22.53
REVENUE RESERVE FUND—				
(a) REVENUE RESERVE FUND	5.00	..	..	..
(b) INVESTMENT ACCOUNT ..	..	..	..	..
VILLAGE RECONSTRUCTION AND HARIJAN UPLIFT FUND (MADRAS).	39.04	81.76	64.15	89.42
DEPRECIATION RESERVE FUND— ELECTRICITY	24.80	31.17	56.07	36.51
SPECIAL RESERVE FUND— ELECTRICITY	7.11	12.52	17.49	12.06
DEPRECIATION RESERVE FUND— GOVERNMENT PRESSES ..	3.69	.99	3.09	.15
ROAD TRANSPORT SCHEMES— GOVERNMENT BUS SERVICE— DEPRECIATION RESERVE FUND.	..	..	..	..
ACCIDENT RESERVE FUND	..	..	.10	..
(C) Other Deposit Accounts—				
DEPOSITS OF LOCAL FUNDS—				
DISTRICT FUNDS	9,41.36	8,05.35	8,50.61	8,50.61
MUNICIPAL AND OTHER FUNDS ..	5,95.03	4,92.98	6,10.20	6,07.20
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS	37,31.35	36,12.97	38,39.01	38,40.39
OTHER ACCOUNTS—				
SUBVENTIONS FROM CENTRAL ROAD FUND	43.37	2.53	19.42	41.24
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOP- MENT AND IMPROVEMENT OF RURAL AREAS .. .. .	.02	..	.01	.06
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE .. .. .	.44	3.96	1.73	1.86
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH	2.52	3.20	1.99	2.05
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL OIL SEEDS COM- MITTEE FOR MULTIPLICATION OF IMPROVED STRAINS OF GROUNDNUT .. .. .	..	..	.10	.09
Carried over ..	54,28.72	50,97.14	55,84.90	55,17.29

B. STATEMENT OF RECEIPTS.

Receipts—*cont.*

Head of account.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50	Budget Estimate, 1950-51
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward .	57,99.91	53,43.58	58,19.29	56,68.86
P. Deposits and Advances—<i>cont.</i>				
<i>II. Deposits Not Bearing Interest—cont.</i>				
(i) <i>Other Deposit Accounts—cont.</i>				
OTHER ACCOUNTS—<i>cont.</i>				
DEPOSIT ACCOUNT OF GRANT MADE BY THE INDIAN CENTRAL TOBACCO COMMITTEE ..	.05	..	.14	.07
DEPOSIT ACCOUNT OF GRANT BY THE INDIAN CENTRAL SUGAR- CANE COMMITTEE ..	.84	.30	1.95	1.96
DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUND- NUT CULTIVATORS ..	..	..	..	.
DEPOSIT ACCOUNT OF GRANT FROM THE GOVERNMENT OF INDIA FOR GRANT OF BONUS FOR GROWING FOODCROPS IN LIEU OF COTTON ..	..	.40	.01	.0
DEPOSIT ACCOUNT OF GRANTS MADE FROM THE FUND FOR THE BENEFIT OF COTTON GROWERS.	.63	..	..	.
DEPOSIT ACCOUNT OF GRANTS MADE BY THE COUNCIL OF SCIENTIFIC AND INDUSTRIAL RESEARCH ..	.17	..	..	..
DEPOSIT ACCOUNT OF GRANT MADE BY THE INDIAN CEN- TRAL COCONUT COMMITTEE ..	.12	.11	.70	.44
ACCOUNT OF PUDUKKOTTAI STATE ..	2,03.63	25.40	12.18	(a)
ACCOUNT OF BANGANAPALLE STATE ..	24.73	3.54	2.13	(a)
ACCOUNT OF SANDUR STATE ..	..	..	4.21	(a)
<i>III. Advances Not Bearing Interest—</i>				
ADVANCES REPAYABLE ..	84.49	80.14	83.35	81.18
PERMANENT ADVANCES ..	1.11	.80	1.63	1.13
ACCOUNTS WITH THE GOVERNMENT OF BURMA ..	— .07	..	..	..
ACCOUNT WITH THE GOVERNMENT OF PAKISTAN ..	1.71	..	..	..
ACCOUNTS WITH THE RESERVE BANK.	.38	.49	.56	.47
<i>IV. Suspense—</i>				
CASH BALANCE INVESTMENT ACCOUNT ..	21,30.84	11,70.00	6,95.98	18,40.00
OTHER SUSPENSE ACCOUNTS ..	7,41.95	6,10.05	8,38.42	8,35.01
RESERVE BANK SUSPENSE ..	8,33.39	..	..	..
CHEQUES AND BILLS ..	14,01.12	11,03.00	13,05.00	13,02.00
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	27.83	27.30	28.22	19.45
<i>V. Miscellaneous—</i>				
MISCELLANEOUS GOVERNMENT ACCOUNT ..	8.58	6.12	30.27	10.64
Total ..	1,12,61.44	83,71.23	88,24.04	97,61.22

(a) Included under regular service heads.

AND DISBURSEMENTS—*cont.*Disbursements—*cont.*

Head of account.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	54,28.72	50,97.14	55,84.90	55,17.39
P. Deposits and Advances— <i>cont.</i>				
II. Deposits Not Bearing Interest— <i>cont.</i>				
(C) Other Deposit Accounts— <i>cont.</i>				
OTHER ACCOUNTS— <i>cont.</i>				
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL TOBACCO COMMITTEE .. ..	..	..	.15	.07
DEPOSIT ACCOUNT OF GRANTS FROM THE INDIAN CENTRAL SUGARCANE COMMITTEE .. ..	.81	.30	1.95	1.97
DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUNDNUT CULTIVATORS ..	.22	..	.01	..
DEPOSIT ACCOUNT OF GRANT FROM THE GOVERNMENT OF INDIA FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON .. ..	..	.40	.01	.01
DEPOSIT ACCOUNT OF GRANTS MADE FROM THE FUND FOR THE BENEFIT OF COTTON GROWERS.	.66	..	..	..
DEPOSIT ACCOUNT OF GRANTS MADE BY THE COMMITTEE OF SCIENTIFIC AND INDUSTRIAL RESEARCH .. ..	.13	..	..	..
DEPOSIT ACCOUNT OF GRANT MADE BY THE INDIAN CENTRAL COCONUT COMMITTEE .. ..	.12	.11	.70	.44
ACCOUNT OF PUDUKOTTAI STATE.	1,70.94	33.13	54.65	(a)
ACCOUNT OF BANGANAPALLE STATE.	10.14	6.19	5.21	(a)
ACCOUNT OF SANDUR STATE ..	..	..	4.96	(a)
III. Advances Not Bearing Interest—				
ADVANCES REPAYABLE	1,00.16	81.49	83.21	82.44
PERMANENT ADVANCES	2.62	.64	.63	.26
ACCOUNTS WITH THE GOVERNMENT OF BURMA .. ..	.09	..	— .09	..
ACCOUNTS WITH THE GOVERNMENT OF PAKISTAN	7.59	..	..	..
ACCOUNTS WITH THE RESERVE BANK.	.50	.51	.47	.47
IV. Suspense—				
CASH BALANCE INVESTMENT ACCOUNT	9,25.64	3,00.00	1,64.81	4,50.00
OTHER SUSPENSE ACCOUNTS ..	7,61.95	6,00.05	8,48.99	8,45.01
RESERVE BANK SUSPENSE	8,33.44	..	..	..
CHEQUES AND BILLS	13,97.86	11,03.00	13,05.00	13,02.00
DEPARTMENTAL AND SIMILAR ACCOUNTS	34.25	27.30	25.38	18.45
V. Miscellaneous—				
MISCELLANEOUS GOVERNMENT ACCOUNT	37.67	37.06	36.78	36.78
Total ..	97,13.51	72,37.32	81,17.72	82,55.29

B. STATEMENT OF RECEIPTS

Receipts—cont.

Head of account.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
R. Loans and Advances by the Madras Government.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
LOANS TO MADRAS PROVINCIAL CO- OPERATIVE BANK	1,00.00	2,30.00	2,69.75	1,90.00
LOANS TO WEAVERS' CO-OPERATIVE SOCIETIES INCLUDING THE MADRAS PROVINCIAL HANDLOOM WEAVERS' CO-OPERATIVE SOCIETY	1,00.00	3,00.07	..	..
WELL SUBSIDY LOANS	16.60	1,30.02	1,27.84	88.00
SHORT-TERM LOANS TO MADRAS CO-OPERATIVE CENTRAL LAND MORTGAGE BANK	59.00	36.00	20.00	30.00
OTHER LOANS (LOCAL BODIES, CULTI- VATORS, GOVERNMENT SERVANTS, ETC.)	1,14.87	1,21.71	1,44.42	1,03.74
Total ..	3,90.47	8,17.80	5,62.01	4,11.74
S. Remittances.				
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT- GENERAL OR COMPTROLLER	78,99.73	73,17.80	79,85.00	79,19.00
REMITTANCES BY BILLS .. .. .	..	..	..	..
RESERVE BANK OF INDIA REMITTANCES.	46.83	..	— 12.40	..
ADJUSTING ACCOUNT BETWEEN UNION (NON-RAILWAYS) AND STATES GOVERNMENTS	— 63.42	..	— 7.50	..
ADJUSTING ACCOUNT WITH RAILWAYS.	— .44	..	..	..
INTER-STATES SUSPENSE ACCOUNT ..	.48	..	— 0.02	..
Total ..	78,83.18	73,17.80	79,65.08	79,19.00
Total—Receipts ..	2,19,71.30	1,78,11.79	1,94,15.27	2,00,18.81
V. Opening Cash Balance ..	— 92.82	50.70	3,47.61	56.41
GRAND TOTAL ..	2,18,78.48	1,78,62.49	1,97,62.88	2,00,75.22

AND DISBURSEMENTS—*cont.*Disbursements—*cont.*

Head of account.	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)
R. Loans and Advances by the Madras Government.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
LOANS TO MADRAS PROVINCIAL CO- OPERATIVE BANK	2,40.00	2,00.00	1,90.00	..
LOANS TO WEAVERS' CO-OPERATIVE SOCIETIES INCLUDING THE MADRAS PROVINCIAL HANDLOOM WEAVERS' CO-OPERATIVE SOCIETY	2,00.68	..	2.24	3.58
WELL SUBSIDY LOANS	1,68.47	1,52.00	1,50.00	1,52.00
SHORT-TERM LOANS TO MADRAS CO- OPERATIVE CENTRAL LAND MORTGAGE BANK	40.00	40.00	25.00	35.00
OTHER LOANS (LOCAL BODIES, CULTI- VATORS, GOVERNMENT SERVANTS, ETC.)	3,02.01	2,92.66	3,47.89	3,25.82
Total ..	9,51.16	6,84.66	7,15.13	5,16.40
S. Remittances.				
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT- GENERAL OR COMPTROLLER	79,20.78	73,10.45	79,04.50	77,54.50
REMITTANCES BY BILLS .. .. .	..	..	..	..
RESERVE BANK OF INDIA REMITTANCES.	25.44	..	..	..
ADJUSTING ACCOUNT BETWEEN UNION (NON-RAILWAYS) AND STATES GOVERNMENTS	— 62.78	..	..	..
ADJUSTING ACCOUNT WITH RAILWAYS..	.91	..	— 1.35	..
INTER-STATES SUSPENSE ACCOUNT ..	3.58	..	..	..
Total ..	78,87.93	73,10.45	79,03.15	77,54.50
Total—Disbursements ..	2,15,30.87	1,78,02.95	1,97,06.47	2,00,16.71
V. Closing Cash Balance ..	3,47.61	59.54	56.41	58.51
GRAND TOTAL ..	2,18,78.48	1,78,62.49	1,97,62.88	2,00,75.22

**C. STATEMENT SHOWING THE PROVISION MADE FOR POST-WAR DEVELOPMENT
AND GROW MORE FOOD SCHEMES.**

(i) POST-WAR DEVELOPMENT SCHEMES.

Head of account (1)	Budget Estimate, 1949-50. (2) RS. LAKHS.	Revised Estimate, 1949-50. (3) RS. LAKHS.	Budget Estimate, 1950-51. (4) RS. LAKHS.
A. Revenue Account—			
7. Land Revenue	02	02	02
10. Forest	12.40	10.84	12.54
XVII. Irrigation—Working expenses	4.98	6.80	5.65
18. Irrigation	2.30	— 17.93	1.21
25. General Administration	25.77	35.75	36.87
37. Education	1,30.94	1,15.03	1,31.91
38. Medical	13.94	10.42	11.38
39. Public Health	44.40	49.33	42.64
40. Agriculture	13.62	12.69	9.18
41. Veterinary	7.32	10.66	9.83
42. Co-operation	1,00.82	{ 3.90	8.67
43. Industries and Supplies			
50. Civil Works	3,10.16	2,42.09	2,13.71
52-A. Other revenue expenditure connected with Electricity Schemes	0.07	0.15	0.07
Total—A. Revenue Account ..	6,66.74	5,18.54	5,39.91
B. Capital Account—			
68. Irrigation	3,73.65	3,54.75 (a)	4,85.82
81. Civil Works	1,21.07	64.92	84.13
81-A. Electricity Schemes	5,48.15 (c)	5,17.55 (c)	5,22.66
82. Capital account of other works outside the Revenue Account .. .. .	..	14.59	51.97
Total—B. Capital Account ..	10,42.87	9,51.81	11,44.88
Grand total—Post-War Development ..	17,09.61	14,70.35	16,84.79

(ii) GROW MORE FOOD SCHEMES.

A. Revenue Account—			
XVII. Irrigation—Working expenses	4.32	4.28	1.61
18. Irrigation	1,39.92	15.58	16.48
19. Irrigation	9.65	4.01	4.63
25. General Administration—Well Subsidy Scheme.	1,40.00	1,45.84 (d)	1,06.00 (d)
40. Agriculture	(b) 56.74	1,27.06	83.65
41. Veterinary	0.96	1.27	1.28
43. Industries	5.22	4.71	4.07
63. Extraordinary charges .. .. .	..	3.49	8.34
Total—A. Revenue Account ..	3,56.81'	3,06.24	2,26.06
B. Capital Account—			
68. Irrigation	52.84	40.37	1,70.93
85-A. Capital outlay on Schemes of State Trading.	..	45.85	..
Total—B. Capital Account ..	52.84	86.22	1,70.93
Grand total—Grow More Food Schemes ..	4,09.65	3,92.46	3,96.99

(a) Rs. 6.72 lakhs for Rallapad Project only is eligible for grant.

(b) Includes Rs. 0.14 lakhs pertaining to the head, "Stationery and Printing".

(c) Not eligible for grant. The figure in column (2) takes into account the latest reclassification of expenditure.

(d) Includes Rs. 18 lakhs for special staff.

PART II.**Detailed Memorandum explaining the figures in the Budget Estimates of Revenue and Demands for Grants, and of Certain Special Funds.****GENERAL.**

1. This part of the memorandum is intended to explain the chief variations in the figures given in the Annual Financial Statement, as between the budget estimates and the revised estimates of the current year and as between those revised estimates and the budget estimates of the ensuing year. For this purpose, the major heads of account in respect of receipts and the demands for grants in respect of disbursements have been adopted as the main units. They are further subdivided according to minor heads, as in the Annual Financial Statement.

2. An abstract of the figures by minor heads is given first under each main unit. This is followed by general explanations of the various items of receipts or disbursements booked under each minor head, with a view to giving a general idea of the activities of the various Government departments and the nature of the transactions recorded against each minor head. Large or important variations in the figures under each major head or demand are then explained.

3. The receipts and expenditure relating to the merged areas of Banganapalle, Pudukkottai and Sandur have hitherto been accounted for in the Deposit section of the accounts, in accordance with a ruling of the Auditor-General of India. He has since decided that the transactions should be accounted for as ordinary revenue and expenditure under the regular service heads with effect from the 1st April 1950. In the Budget Estimate for 1950-51, a lump-sum provision for the merged areas has accordingly been included under the major heads of revenue and expenditure concerned.

IV. Taxes on Income other than Corporation Tax.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Share of net proceeds of income-tax assigned to Provinces (States)	8,42.22	7,89.30	8,20.00	8,20.00
Total ..	8,42.22	7,89.30	8,20.00	8,20.00

Revenue.

4. Under Article 270 of the Constitution of India, taxes on income other than agricultural income is levied and collected by the Government of India and distributed between the Union and the States. The share of the proceeds of income-tax assignable to the States and the manner in which the amount should be distributed between the States is to be prescribed by the President by order.

5. The divisible pool allocable to the States (formerly Provinces) has been 50 per cent of the net proceeds of income-tax other than Corporation tax. The percentage share of the Madras Government in this divisible pool was 18 during 1947-8 and 1948-9.

According to the award of Shri Chintaman Deshmukh, ex-Governor of the Reserve Bank of India to whom the question of allocation of the "provincial" share of the income-tax was referred by the Government of India, the percentage share of the Madras Government will be 17.5 from 1950-51. This percentage will be in force till the President makes a revised order with reference to the recommendations of a Finance Commission to be set up by him within two years of the commencement of the Constitution.

EXPLANATION OF VARIATIONS.

6. The estimates are based on the forecast received from the Government of India early in February 1950, of the divisible pool of income-tax during 1949-50 and 1950-51.

Reference to
pages in the
Detailed Budget
Estimate of
Revenue.
1-2

VII. Land Revenue.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Ordinary revenue	7,48.29	8,03.00	7,80.00	8,50.00
Sale-proceeds of waste lands and redemption of land-tax	1.56	1.19	1.15	1.15
Recoveries on account of survey and settle- ment charges	1.43	1.60	1.50	1.50
Rents of fisheries	3.01	3.28	3.00	3.00
Recoveries of overpayments .. .. .	.76	.78	.40	.33
Collection of payments for services rendered.	39	.47	.47	.37
Miscellaneous	15.55	15.10	15.10	15.10
<i>Deduct</i> —Portion of land revenue due to irrigation	— 2,71.03	— 2,91.67	— 2,88.79	— 2,95.98
Total ..	4,99.95	5,33.75	5,12.83	5,75.50
<i>Deduct</i> —Refunds	— 2.19	— 3.00	— 3.00	— 3.00
Grand Total ..	4,97.76	5,30.75	5,09.83	5,72.50

Revenue.

7. *Ordinary revenue.*—The main items under 'Ordinary revenue' are the following :—

(1) Fixed peshkash from permanently-settled estates and quit-rent on inam villages held on shrotriyam or favourable tenure ;

(2) Assessment on lands held under ryotwari tenure inclusive of charges for supply of water which are consolidated with the assessment, second-crop assessment on single-crop wet lands and water-rate on dry lands including penalty for irrigation without permission ;

(3) Miscellaneous revenue, such as quit-rent on minor inams ; water-rates charged on permanently-settled estates, whole inam villages and minor inams ; receipts on account of proprietary estates village services ; revenue from lands cultivated but not held on patta and from cultivated poramboke lands ; ground-rent in towns and rents from river islands ; and

(4) Revenue collected by the Revenue Department on behalf of other authorities, the main items being land-cess in aid of the resources of district boards (calculated at 2 annas in the rupee on the land revenue assessment and water-rates) and the elementary education tax levied as a surcharge on land-cess. These receipts are initially credited to the minor head Ordinary revenue and adjusted in reduction of receipts when they are passed on to the authorities on whose behalf they are collected.

8. *Sale-proceeds of waste lands and redemption of land-tax.*—These accrue from the sale of lands at the disposal of the Government, the capitalized value of land revenue assessable on land acquired for the Government of India and Railway Administrations in certain cases, and the sale-proceeds, in excess of the amount of revenue dues, of lands sold for non-payment of revenue.

9. *Recoveries on account of survey and settlement charges.*—These are mostly from local bodies, estates and private persons on account of survey and settlement work undertaken on their behalf.

10. *Rents of fisheries.*—The fishery rentals collected on behalf of local bodies are credited to this head. The payment to the local bodies is shown under the expenditure head " 7. Land Revenue—Assignments and compensations ".

11. *Recoveries of overpayments.*—Overpayments to Government servants whose pay and allowances are debited to the head " 7. Land Revenue " which are recovered in a subsequent year are credited to this minor head.

12. *Collection of payments for services rendered.*—This head is intended for receipts on account of services rendered which cannot be adjusted in reduction of charges under the rules.

13. *Miscellaneous.*—Under this minor head are shown rents of buildings ; receipts from quarries in and mineral produce from lands other than those under the management of the Forest department ; tree revenue collected on behalf of local bodies ; sale-proceeds of usufructs and withered trees on Government lands ; revenue from trees and minor forest produce on unreserved lands ; recovery of the cost of survey instruments and maps supplied to local bodies and private parties and of printing and supply of maps to other departments ; fees for revenue processes, and fines and forfeitures of revenue courts ; fees for the inclusion in the regular ayaout of an irrigation system of areas already under irrigation under one form or another ; and other items.

14. *Deduct—Portion of land revenue due to irrigation.*—In Madras, fees for supply of water from Government irrigation works are consolidated with the land revenue demand and collected by the Revenue Department. For administrative purposes, an approximate amount which may be regarded as being due to the irrigation facilities provided is calculated and deducted from the head “VII. Land Revenue” and credited to the heads XVII or “XVIII. Irrigation”, according as the irrigation sources are those for which capital and revenue accounts are kept or those for which no capital accounts are kept.

15. *Refunds.*—Land revenue and cesses collected in excess and subsequently remitted and payment to owners of the balance after adjusting Government dues of sale-proceeds of lands sold for default in payment of revenue are the main items of refunds under this head.

EXPLANATION OF VARIATIONS.

16. The revised estimate for 1949–50 allows for remissions and postponement of collections to the extent of Rs. 70 lakhs on account of adverse seasonal conditions in various districts in the year. The budget estimate for 1950–51 assumes normal seasonal conditions.

VIII. Excise.

3-6

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Country spirits	1,78.72	..	3.12	..
Country fermented liquor	1,04.12	..	4.21	..
Malt liquors	1.90	.02	.23	.18
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	19.97	.16	2.09	1.08
Receipts from commercial spirits including denatured spirits and medicated wines	1.69	1.05	1.32	1.25
Opium	32.26	19.97	14.37	11.55
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	4.56	2.60	6.85	3.55
Hemp and other drugs	8.77	..	.18	..
Receipts from distilleries .. .. .	.01	.01	.01	.01
Fines, confiscations and miscellaneous.	17.11	16.00	14.46	14.29
Recoveries of overpayments .. .. .	.21	..	.06	.02
Collection of payments for services rendered .. .. .	.43	.30	.52	.52
Receipts in merged areas .. .. .	..	..	..	.14
Total	3,69.75	40.11	47.42	32.59
<i>Deduct—Refunds</i>	<i>— 3.21</i>	<i>— .10</i>	<i>— 1.00</i>	<i>— .50</i>
Grand Total	3,66.54	40.01	46.42	32.09

Revenue.

17. This major head records the revenue collected by the Madras Government in connexion with the control of the manufacture, sale, consumption and other operations connected with alcoholic liquors and hemp drugs and of the sale and consumption of raw opium and manufactured drugs. It does not include the customs duty levied by the Government of India on imported liquors. With the advent of total Prohibition from the 2nd October 1948, the receipts under this head arise mainly on account of (1) the sale of opium issued to registered addicts in the Prohibition areas and to other Governments, (2) duties on medicinal and toilet preparations containing alcohol, opium, etc., and (3) fines and confiscations for Prohibition offences.

18. *Refunds.*—These include remissions in exceptional cases on account of rebates of duty and refund of permit fees.

EXPLANATION OF VARIATIONS.

19. The increase in the revised estimate for 1949–50 is mainly due to the collection of arrears of licence fees for the sale of distillery spirits and country fermented liquor in the current year.

The decrease in the budget estimate for 1950–51 is due to the smaller revenue anticipated from the sale of opium issued to registered addicts, and duty on medicinal and toilet preparations containing opium, and to the absence of arrear collections in respect of licence fees for the sale of distillery spirits, etc.

Reference to
pages in the
Detailed Budget
Estimate of
Revenue.

IX. Stamps.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Non-judicial—				
Sale of stamps	3,07.87	3,56.70	3,21.70	3,21.70
Duty on impressing documents	6.46	5.80	4.80	4.80
Fines and penalties	1.42	1.35	1.20	1.20
Miscellaneous .. .. .	.03	.03	.02	.03
Total ..	3,15.78	3,63.88	3,27.72	3,27.73
<i>Deduct—Refunds</i>	<i>— 50.14</i>	<i>— 60.35</i>	<i>— 50.75</i>	<i>— 50.75</i>
Total—Non-judicial ..	2,65.64	3,03.53	2,76.97	2,76.98
Judicial—				
Court-fees realized in stamps	1,35.64	1,30.00	1,45.00	1,45.00
Sale of stamped copy papers	5.24	5.00	5.40	5.40
Fines and penalties .. .. .	.07	.09	.07	.07
Miscellaneous .. .. .	.06	.04	.05	.05
Total ..	1,41.01	1,35.13	1,50.52	1,50.52
<i>Deduct—Refunds</i>	<i>— 1.08</i>	<i>— .84</i>	<i>— 1.17</i>	<i>— 1.02</i>
Total—Judicial ..	1,39.93	1,34.29	1,49.35	1,49.50
Receipts in merged areas .. .. .	.	..	..	.12
Grand Total ..	4,05.57	4,37.82	4,26.32	4,26.90

Revenue.

20. The major head ' IX. Stamps ' is divided into two sub-major heads—

Non-judicial.

Judicial.

NON-JUDICIAL.

The following are the particulars of the various minor heads under ' Non-judicial '.

21. *Sale of stamps.*—The receipts credited to this head are the sale-proceeds of stamp papers of the several monetary denominations, which form the bulk of the receipts, and of all adhesive stamps and engraved or embossed hundi papers, receipts from the other commercial documents enumerated in item 91 of the Union List in the Seventh Schedule of the Constitution of India, and on which a stamp duty is now levied, namely, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts.

A surcharge on stamp duty in respect of transactions relating to immovable properties, both in Madras City and in the mufassal, is collected by the Government, on behalf of local bodies, through the Registration department and credited to this head in the first instance. A percentage of the surcharge (3 per cent) is credited finally to the Government as collection charges under the head ' XI. Registration ' and the balance is paid to the local bodies concerned. The surcharge relating to the first three quarters of a year is generally transferred to the credit of the local bodies and the Registration department within the year and the debit on this account is effected by deduction from the receipts under the head. The adjustment in respect of the last quarter of the year and any amount remaining unadjusted in respect of previous quarters are transferred to the credit of the local bodies and the Registration department in the next year by debit to " IX. Stamps—Refunds ".

The fees realized by means of non-judicial stamps on licences and permits issued by officers of the Madras Government under the Indian Petroleum and Explosives Acts, and the rules thereunder are creditable to Union Revenues. The Government of India have fixed the cost of agency functions as the amount of fees realized on such licences and permits. The net fees realized on this account by means of non-judicial stamps are therefore deducted under this head and credited under the Union head of account " XXXVI. Miscellaneous Departments—Miscellaneous ". An equivalent sum representing the payment for agency functions is credited at the same time to the head of account " L. Miscellaneous Adjustments between Union and State Governments " by debit to Union accounts—See paragraph 211 below.

22. *Duty on impressing documents.*—The amounts collected from parties presenting instruments at the Stamp Office in Madras City and other prescribed offices in the mufassal for affixing adhesive stamps and impressing or perforating them are credited to this minor head. The stamp duty on documents voluntarily brought for adjudication (section 31) and duty on unstamped or insufficiently stamped documents levied by the Collectors and Courts under Chapter IV of the Indian Stamp Act are also credited to this minor head.

23. *Fines and penalties*—When instances of insufficiently stamped or unstamped instruments come to the notice of Civil Courts or Collectors, the proper amount of duty together with a penalty is levied. The amount representing duty is credited to the appropriate minor head, while the penalty is credited to this minor head.

Reference to
pages in the
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24. *Miscellaneous*.—This includes adjudication fees, recoveries of value of stamps lost, compounding fees collected under section 70 (3) of the Indian Stamp Act and other receipts, such as sale-proceeds of packing boxes, etc.

25. *Refunds*.—Under this head are booked refunds made under the Indian Stamp Act and the rules thereunder, of the value of stamps spoiled, rendered useless, misused, or not required for use or returned into store on surrender of the vendor's licence, or on his death or on permission being given to him to return any stamps, and also adjustments on account of refunds of fees realized under the Indian Petroleum and Explosives Acts and the rules thereunder. The adjustments of the surcharge on stamp duty for the benefit of local bodies in respect of transactions relating to immovable properties for the last quarter of a year and any amount remaining unadjusted in respect of previous quarters are also made by debit to this head—See paragraph 21 above.

JUDICIAL.

The following are the particulars of the various minor heads.

26. *Court-fees realized in stamps*.—Court-fees including process-fees and fees for attestation of powers-of-attorney by magistrates and record room receipts realized in stamps impressed with the amount are credited to this minor head. Court-fees realized in cash, the amount of which is inconsiderable, are credited to "XXI. Administration of Justice".

27. *Sale of stamped copy papers*.—Stamped copy papers are neither non-judicial nor judicial stamps, but are classed as 'judicial' as they are used for transcribing copies of documents for parties in judicial and revenue courts and in public offices. The value impressed on the paper (3 annas) represents the cost of paper and of labour for copying 176 words. The copying fee to be charged when the reverse side of a copy stamp paper is written on is three annas when the number of words does not exceed 176 and four annas when it exceeds 176. A maximum of 240 words is allowed to be written on the reverse side of a copy stamp paper. The sale-proceeds of stamped copy papers are credited to this minor head. Adjustments on account of receipts under the Indian Petroleum and Explosives Acts are also included under this head—See paragraph 21 above.

28. *Fines and penalties*.—Fines and penalties levied under the Indian Court Fees Act are credited to this head.

29. *Miscellaneous*.—This includes adjudication fees and other miscellaneous items, such as the sale-proceeds of packing boxes, etc.

30. *Refunds*.—Under this head are booked refunds of excess fees collected and of the value of spoiled stamps and rebates and reliefs permitted by the Indian Court Fees Act. Adjustments on account of refunds under the Indian Petroleum and Explosives Acts are also shown under this head.

EXPLANATION OF VARIATIONS.

31. The decrease in the estimates is mainly due to a general decrease in the transactions relating to the transfer of property.

X. Forest.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	9-10
Timber and other produce removed from the forests by Government agency	69.08	65.13	84.98	85.00	
Timber and other produce removed from the forests by consumers or purchasers	79.60	73.72	79.23	75.65	
Drift and waifwood and confiscated forest produce .. ..	.35	.20	.34	.31	
Revenue from forests not managed by Government	2.21	1.79	.86	.87	
Miscellaneous	8.87	7.57	9.78	10.13	
Receipts in England .. ..	.01	..	..	..
Receipts in merged areas .. ..	..	..	..	3.23	
Total ..	160.12	148.41	175.19	175.19	
Deduct—Refunds	— .55	— .23	— .49	— .19	
Grand Total ..	159.57	148.18	174.70	175.00	

32. Forests are classified as below :—

Reserved forests and private forests taken on lease under the control of the Forest department ;

Reserved forests managed by specially constituted forest panchayats and commonly known as ryots' forests and reserved lands under the control of the Revenue department ;

Revenue credited to the several minor heads under the head ' X. Forest ' is as follows :—

33. *Timber and other produce removed from the forests by Government agency.*—Under this minor head is credited the revenue derived by extraction direct by the Forest department of the produce of reserved forests when such departmental extraction is found desirable on a consideration of the value or quantity of the produce and other relevant factors or when there are no contractors and others offering to do the extraction. The main sources are sandalwood, teak and other valuable timber, firewood and charcoal, bamboos, and minor produce such as fodder, tamarind, soapnuts, tanning materials, lac, nux-vomica, spices, honey, elephant tusks, bones, horn, etc.

34. *Timber and other produce removed from the forests by consumers or purchasers*—The right to extract produce from forests is sold to contractors or consumers when the Forest department does not consider the produce to be of sufficient importance to require departmental extraction or when non-departmental extraction is considered to be more convenient both to the department and to the consumers, e.g., extraction of timber in limited quantities or areas, firewood and charcoal, bamboos and fodder, auction of grazing rights, quarrying, and collection of tanning materials, manure leaves, etc. Payments by contractors and consumers on this account are credited to this minor head. The revenue from trees and other minor forest produce on unreserved lands is credited to " VII. Land Revenue. "

35. *Drift and waifwood and confiscated forest produce.* Sale-proceeds of drift and waif timber and of confiscated timber and produce of all kinds are credited to this head.

36. *Revenue from forests not managed by Government.*—Revenue derived by Government from forests transferred to the control of forest panchayats is credited to this minor head. The Government revenue is restricted to that derived from the sale of major fuel coupes and the rent levied from the panchayats. All other receipts from these forests, such as grazing fees, removal of leaves for manure and of dead trees, quarrying, etc., are appropriated direct by the panchayats and do not pass through this head. When, as a result of adverse seasonal conditions, a panchayat is not able to realize the grazing fees in full or when, as a result of fodder scarcity, a panchayat forest is thrown open to free or concessional grazing otherwise than on the initiative of the panchayats, or when the Government direct that grazing fees should be reduced, a portion of the rent payable by the panchayat is remitted.

Compounding fees collected in respect of offences committed in these forests are also credited to this minor head. Ninety per cent of the fees collected in respect of offences which are reported by each panchayat is given to it as a grant and debited to " 10. Forest—Conservancy and Works—Forest Panchayats. "

37. *Miscellaneous.*—All revenue which does not fall under any other head is credited to this head. The chief sources are fees levied on time-expired permits, penalties for breaches of contract levied from contractors, rents of departmental buildings, forest rest-houses and land under temporary cultivation, fees on registration of property in riks, sale-proceeds of surplus and unserviceable stores and elephants and other animals, compounding fees in respect of forest offences except those in panchayat forests reported by the panchayats, receipts on account of cattle straying in forest areas and consequently impounded, compensations for damage awarded by courts, fees for shooting licences, pilgrim fees collected in the Nallamalais, hire of the Forest department's boats and animals, sale-proceeds of forest lands and buildings and of confiscated implements and other articles which are not forest produce, contributions from local bodies or private individuals and owners of private forests for the construction or maintenance of forest roads, contributions towards the leave salary of forest officers on foreign service, recoveries of advance payments and fees for fishing licences.

38. *Refunds.*—Refunds of forest revenue collected either erroneously or in excess are shown under this head.

EXPLANATION OF VARIATIONS.

39. *Timber and other produce removed from the forests by Government agency.*—The increase in the revised estimate for 1949-50 is mainly due to larger quantity of timber extracted and sold for better prices and partly due to the realization in the year of arrears of previous years. The budget for 1950-51 assumes that the revenue in that year will not be less than in 1949-50.

40. *Timber and other produce removed from the forests by consumers or purchasers*—The increase in the revised estimate, 1949-50 is due to better prices realized for timber coupes and the collection of arrears. The budget estimate, 1950-51 provides for a possible reduction in prices in respect of firewood and charcoal.

Reference to
pages in the
Detailed Budget
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Revenue.

41. *Miscellaneous*.—The increase in the estimates is due to larger revenue anticipated from compounding fees and from panchayat forests transferred to the control of the Forest department.

XI. Registration.

			Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Fees for registering documents	..	..	64.38	66.00	67.00	67.00
Fees for copies of registered documents	..	..	2.08	2.02	2.14	2.14
Miscellaneous	..	..	20.22	18.72	20.33	20.32
Receipts in merged areas	..	..	..	..	..	.53
Total	..	..	86.68	86.74	89.47	89.99
<i>Deduct—Refunds</i>	..	..	— .13	— .10	— .11	— .11
Grand Total	..	..	86.55	86.64	89.36	89.88

Revenue.

12. Under the Indian Registration Act, the registration of documents is compulsory or optional according to the nature of the documents. All documents affecting immovable property unless exempted, and authorities to adopt (not conferred by a will) require registration and all other documents may be registered at the option of the party concerned.

Fees and other receipts collected by the Registration department relate to (1) registration of documents; (2) making or granting copies of reasons, entries, or documents, including fees on applications for copies and for comparing and certifying copies printed at the expense of an applicant; (3) searching the registers; (4) authentication of powers-of-attorney; (5) issue of processes and commissions; (6) filing translations, applications and appeals; (7) attending at private residences; (8) safe custody and return of documents including postage charges for return; (9) deposit and withdrawal of sealed covers containing wills; and (10) rents from residential buildings, recoveries of overpayments, if any, in previous years, of cost of special staff employed at the request of parties, and of leave contributions of officers on foreign service, sale-proceeds of unserviceable stores and materials, collection charges in respect of the stamp duty levied on transfers of property, fees for transmission of notices presented with documents under the Madras Estates Land Act and other items.

Item (1) is credited to the minor head "Fees for registering documents," item (2) to the minor head "Fees for copies of registered documents," and all other items to the minor head "Miscellaneous."

A few classes of documents have been exempted from the payment of fees in whole or in part, e.g. :—

(a) mortgage deeds executed by Government servants in respect of house-building and conveyance advances;

(b) encumbrance certificates issued in connexion with loans under the Agriculturists' Loans Act; and

(c) documents relating to co-operative societies and land mortgage banks.

The amount of fees foregone by the Registration department on account of the concessions granted to co-operative societies and their members in the matter of fees payable by them under the Law of Registration are, with effect from 1948-9, adjusted to the credit of the Registration department and debited to "42. Co-operation—c. Grants-in-aid—Grants to Co-operative Societies and Land Mortgage Banks for registration fees."

EXPLANATION OF VARIATIONS.

43. The increase in the estimates is due to larger receipts expected to be realized as fees for registering documents, search fees, etc.

Reference to
pages in the
Detailed Budget
Estimate of
Revenue.

XII. Receipts under Motor Vehicles Acts.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51
12 Receipts under the Indian Motor Vehicles Act ..	13.10	15.77	28.52	28.58
Receipts under the Madras Motor Vehicles Taxation Act	1,80.43	1,75.00	2,47.75	2,68.00
Other receipts .. .. .	.06	.02	.00	.01
Total ..	1,98.59	1,90.79	2,76.55	2,96.63
Deduct—Refunds	—1.11	—1.35	—1.35	—1.68
Grand Total .	1,97.48	1,89.44	2,75.00	2,95.00

Revenue.

44. Taxes and fees levied under the Madras Motor Vehicles Taxation Act, 1931, as amended by the Madras Traffic Control Act, 1938, the Motor Vehicles Act, 1939, and the rules issued thereunder are credited to this major head.

45. *Receipts under the Indian Motor Vehicles Act.*—Fees levied under the Motor Vehicles Act, 1939, and the rules issued under that Act are credited to this minor head. The main items are—

Fees for registration and for transfer of ownership or possession of motor vehicles; for trade certificates issued to manufacturers, dealers and repairers; for licence to undergo instruction in motor driving; for licences and badges to drivers; for permits for transport vehicles; for certificates and badges issued to conductors in buses; fee for certificates of fitness of transport vehicles; and fees levied from applicants for post of inspector of motor vehicles. Fees for furnishing extracts to trading firms from the register of motor vehicles are also credited to this head.

46. *Receipts under the Madras Motor Vehicles Taxation Act.*—The Madras Motor Vehicles Taxation Act, 1931, substituted a provincial tax on motor vehicles for all tolls levied by the Government and by local bodies and the tax on motor vehicles levied by local bodies before the commencement of the Act, and provided for the distribution of the proceeds of the provincial tax. By the enactment of the Madras Traffic Control Act, 1938, the fees levied in addition to the permit fee under the Indian Motor Vehicles Act, 1914, on motor vehicles plying on Government roads and the fees on licences granted to motor vehicles by local bodies under the Madras Local Boards Act, 1920, and the Madras District Municipalities Act, 1920, were abolished. To make good this loss in revenue the provincial motor vehicle taxation was enhanced to the necessary extent. From the proceeds of the tax collected every year, the following payments are made (after allowing for refunds of tax):—

(1) To the Government are credited (a) the expenses of collecting the tax and of exercising their administrative functions in regard to the control of motor vehicles, and (b) a sum equivalent to the average annual income derived by them from fees levied under the Indian Motor Vehicles Act, 1914, on motor vehicles plying on Government roads during the three years ending the 31st March 1938 and from tolls levied by them during the three years ending the 31st March 1931; and

(2) to each district board and municipal council is credited a sum equivalent to its average annual income from fees on licences granted to motor vehicles during the three years ending the 31st March 1938 and from tolls ^{and} _{or} vehicles tax levied by it during the three years ending the 31st March 1931.

If, in any year, the proceeds of the tax, after deducting the amounts other than toll compensations referred to in items (1) and (2) above fall short of the aggregate of the sums payable to local bodies and the Government on account of toll compensations, such proceeds are distributed proportionately to the amount determined as available by the Government.

The expenditure incurred in administering the Acts and on the collection of the tax and the payments on account of the share of local bodies are debited to the corresponding expenditure head “12. Charges on account of Motor Vehicles Acts.”

47. *Other receipts.*—Fees for weighing private motor vehicles at the weighing machines installed by the Government and sundry receipts, e.g., recoveries of overpayments, etc., are credited to this minor head.

EXPLANATION OF VARIATIONS.

48. The increase in the estimates is due mainly to an increase in the number of motor vehicles and the enhancement of the rate of taxes from 1st July 1949. The budget estimate for 1950-51 allows for a full year's revenue from the enhanced tax.

XIII. Other Taxes and Duties.

Reference to
pages in the
Detailed Budget
Estimate of
Revenue.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate 1950-51.	
Taxes on luxuries including taxes on entertain- ments, amusements, betting and gambling—					
Entertainments tax	1,02.79	98.00	1,07.00	1,08.32	13-14
Betting tax—Totalizator	18.16	12.77	16.60	16.60	
Betting tax—Book-makers	10.85	9.23	11.40	11.40	
Deduct—Refunds	— .16	— .10	— .17	— .17	
Total ..	1,31.64	1,19.90	1,34.83	1,36.15	
Receipts from electricity duties—					
Fees under the Indian Electricity Rules, 1937, and fees for the electrical inspection of cinemas ..	1.40	1.13	1.29	1.20	
Other receipts. { Receipts from the Madras Electri- city Duty Act, 1939 ..	11.32	11.00	12.00	11.50	
{ Fees for the use of Government water for generation of electricity .. ..	.47	.21	.20	.20	
{ Penalty for excess consumption of electricity	2.17	1.25	2.00	2.00	
Deduct—Refunds	— .04	— .01	— .05	— .05	
Total ..	15.32	13.58	15.44	14.85	
Receipts from tobacco duties—					
Compensation received from the Government of India for suspension of local measures of taxation on wholesale trade in tobacco ..	22.01	22.00	56.00	56.00	
Other items—					
Receipts under the Madras Regulation of the Sale of Cloth Act, 1937 .. ..	.11	..	..	..
Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939	60.27	55.01	72.03	72.03	
Receipts under the Madras General Sales Tax ..	13,29.83	12,45.00	15,79.00	15,27.00	
Receipts from new taxes .. ..	..	4.00.00	..	..
Deduct—Refunds	— 26.85	— 20.02	— 27.51	— 27.01	
Total ..	13,63.36	16,79.99	16,23.52	15,72.02	
Grand Total ..	15,82.33	18,35.47	18,29.79	17,79.02	

Revenue.

49. *Entertainments Tax.*—(i) The Madras Entertainments Tax Act, 1939, repealed the Local Authorities Entertainments Tax Act, 1926, and provided for the levy by the Madras Government of a tax on amusements and other entertainments, and for the payment by way of compensation to local authorities, which were in receipt of an income from the tax levied under the old Act during any part of the three years preceding the 1st April 1939, of a sum equivalent to the average net annual income. With effect from the 1st April 1945, the Government pay the entire proceeds of the tax, after deducting 10 per cent to the local bodies within whose respective jurisdictions they are collected. The net proceeds paid include the compensation payable under section 13 of the Act. The Act requires every proprietor of an entertainment to levy the tax at the prescribed rate on all payments for admission to any entertainment in respect of which the tax is payable and to pay the amount to the Madras Government. The payment may be made either by means of—

- (1) entertainment tax stamps to be affixed to all tickets, or
- (2) when so permitted, by payment according to returns to be furnished of the number of tickets issued or of the admissions effected by turnstiles.

The tax payable can be compounded for a fixed sum. The fines, penalties and compounding fees for offences levied under the Act are also credited to this head.

The cost of manufacture of entertainment tax stamps and freight and the payments made to local authorities are debited to the head "13. Other Taxes and Duties."

(ii) The Madras Entertainments Tax (Amendment) Act, 1949, came into force from the 1st August 1949. Under this Act, a tax calculated at certain specific rates shall be levied for each Cinematograph show exhibited in Madras City, other municipalities and other places in the state. The receipts under this Act are not to be apportioned to the local bodies as in the case of the receipts under the Madras Entertainments Tax Act, 1939.

Reference to
pages in the
Detailed Budget
Estimate of
Revenue.

50. *Betting Tax*.—The Madras Betting Tax Act, 1935, as subsequently amended, which is at present in force in respect of the race meetings at Guindy (in the Chingleput district) and Ootacamund (in the Nilgiris district), authorizes the levy of the following taxes :—

(1) On backers in respect of all moneys paid by them into any totalizator by way of stakes or bets.

(2) On book-makers in respect of all moneys (exclusive of the amount of bets) paid or agreed to be paid by them to backers.

The maximum rate of tax in both cases is 12½ per cent of every sum paid into the totalizator and of every sum paid out by book-makers. The tax is now being levied at the maximum rate in respect of race meetings at Guindy and at 5 per cent in respect of race meetings at Ootacamund.

51. *Receipts from electricity duties—Fees under the Indian Electricity Rules and fees for the electrical inspection of cinemas*.—Fees for meter tests and arbitration and for technical advice to local bodies, licence and inspection fees leviable under the Indian Electricity Act and Rules, and fees under the Cinematograph Rules for electrical inspection of cinemas are credited under this head.

52. *Receipts from electricity duties—Other receipts*.—Under the Madras Electricity Duty Act, 1939, every electric supply licensee in this state is required to pay every month a duty calculated at the rate of six pies per unit in respect of all sales of energy effected during the previous month at a price of more than two annas a unit. Sales of electricity to the Government of India and sales by licensees whose total sales do not exceed 16,666 units per month or 200,000 units per annum are exempted from payment of the duty. The royalty collected from the Mysore Government for the utilization of the Cauvery water at Sivasamudram for generation of electricity and the charges levied for water taken for power-houses in some estates in the Coimbatore and the Nilgiris districts and the penalty for the consumption of electricity in excess of the rationed quantity are also credited to this head.

53. *Receipts from tobacco duties*.—The Madras Tobacco (Taxation of Sales and Licensing) Act 1939, which provided for the levy of a tax on the sale of tobacco and the licensing of trade therein was repealed with effect from the 1st April 1944. The Government of India have agreed to pay the Madras Government Rs. 56 lakhs a year with effect from 1949–50, as compensation for the loss of revenue to the Madras Government. (The compensation paid to end of 1948–9 was Rs. 22 lakhs per annum.)

54. *Receipts under the Madras Regulation of the Sale of Cloth Act, 1937*.—The Madras Regulation of the Sale of Cloth Act, 1937, which provided for the licensing of dealers in cloth or in articles of wearing apparel made of cloth was repealed with effect from the 1st April 1944.

55. *Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939*.—The Act provides for the levy of a tax on retail sales of motor spirit in the State of Madras. Every registered retail dealer is required to pay on all retail sales of motor spirit a tax, in the case of petrol at the rate of four annas per gallon and in the case of any motor spirit other than petrol at the rate of an anna and a half per gallon. The Government may fix from time to time by notification published with the previous approval of the Legislative Assembly any other rate at which the tax shall be payable. The tax levied under the Act, including fines, penalties and compounding fees is credited to this head. The Government have decided that with effect from 1st August 1949 a rebate of 50 per cent of the tax leviable should be given in respect of aviation spirit required for civil aviation.

56. *Receipts under the Madras General Sales Tax*.—The Madras General Sales Tax Act, 1939, as subsequently amended, authorizes the levy of a general tax on the sale of goods other than electrical energy, motor spirit, tobacco in any form whether manufactured or not, and any goods on which duty is or may be levied under the Madras Abkari Act, 1886, or the Opium Act, 1878. The tax is calculated on the turnover of dealers. According to the Act as amended from the 1st January 1948, those whose turnover in any year is less than Rs. 10,000 are not liable to pay the tax for that year. Others have to pay the tax at the rate of 3 pies per rupee. In respect of certain articles such as motor vehicles and spare parts, radio sets, electrical goods and photographic cameras, in addition to the general sales tax at 3 pies per rupee, a special tax at the rate of 6 pies per rupee in some cases and at 3 pies per rupee in other cases is also payable at such single point in the series of sales by successive dealers as may be prescribed. In the case of hides and skins and of newspapers the tax is leviable at the rate of 3 pies per rupee on the turnover only at such single point in the series of sales by successive dealers as may be prescribed and subject to restrictions and conditions as to licences and licence fees. In the case of bullion and specie, the tax is leviable only at the rate of one-fourth of one per cent of the turnover and only at such single point in the series of sales by successive dealers as may be prescribed.

Under the Madras General Sales Tax (Amendment) Act, 1949, which came into force from 1st August 1949, an increased rate of tax, viz., 4½ pies per rupee is leviable on articles of food and drink sold in hotels, etc., with turnover exceeding Rs. 25,000. Also sales by dealers in cotton which were previously exempted from tax are taxed at one-half of one per cent of the turnover at a single specified point in the series of sales by dealers.

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Sales by licensed dealers of hand-spun yarn and any cloth woven on hand-looms wholly with hand-spun yarn and sold by persons dealing exclusively in such cloth are exempted from the payment of the tax. Licences for this purpose are granted on payment of an annual fee. In the case of certain finished articles of industrial manufacture, a rebate of one-half of the tax levied on sales of such articles for delivery outside the state is allowed.

The Act also provides for the grant of licences, on payment of licence fees, to persons who buy or sell on behalf of known principals and for the exemption from the payment of tax of such of their transactions as are carried out in accordance with the terms and conditions of the licence. It also provides for the registration of all dealers whose turnover in any year is not less than Rs. 7,500. The registration fee is Rs. 6 per annum. The tax, licence fees and registration fees levied under the Act, including fines, penalties and compounding fees, are credited to this minor head.

EXPLANATION OF VARIATIONS.

57. *Entertainment tax*.—The increase in the estimates is partly due to receipts on account of the new tax levied from the 1st August 1949 on cinematographic exhibitions.

58. *Betting Tax—Totalizator and book-makers*.—Full credit has been taken for the anticipated collections in 1949-50 and 1950-51.

59. *Other receipts—Receipts from Madras Electricity Duty Act, 1939*.—The increase in the revised estimate for 1949-50 is due to the increase in the chargeable consumption in electrical undertakings. The decrease allowed for in the budget estimate for 1950-51 is with reference to the taking over of the concerns of certain licensees.

60. *Compensation received from the Government of India for suspension of local measures of taxation on wholesale trade in tobacco*.—The increase in the estimates is due to the increased compensation payable by the Government of India with effect from 1st April 1949—See paragraph 53 above.

61. *Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939*.—The increase in the estimates is due to the quota of petrol allotted to this State being larger than originally anticipated, partly offset by the decrease due to the grant of a rebate of 50 per cent on the tax leviable on aviation spirit required for Civil Aviation with effect from 1st August 1949.

62. *Receipts under the Madras General Sales Tax*.—The increase in the revised estimate for 1949-50 is due partly to the change in taxation introduced with effect from 1st August 1949—See paragraph 56 above and mainly to the tightening up of the administration of the department. The budget estimate for 1950-51 takes credit for slightly smaller receipts with reference to a possible fall in prices during that year and the provisions of Article 286 (1) of the Constitution of India.

Irrigation, Navigation, Embankment and Drainage Works—Gross Receipts.

63. Irrigation, navigation, embankment and drainage works are classified in the accounts either as works for which capital accounts are kept or as works for which no capital accounts are kept—See paragraphs 264 and 265.

Revenue accruing on account of these works is classified as follows:—

(1) Indirect receipts representing the portion of land revenue due to irrigation works, which is collected by the Revenue Department, initially credited to VII. Land Revenue and subsequently transferred to the Irrigation Revenue heads—See paragraph 14.

(2) Direct receipts collected by the Irrigation Department.

These direct receipts represent sale-proceeds of water sold for irrigation purposes and collected otherwise than as part of the land revenue demand and of water sold for domestic consumption in towns and to railways, factories, mills, etc.; receipts by the sale of the produce of regular plantations on canal banks and of wood, grass, etc., from other than regular plantations; navigation receipts, such as from transit dues, transport profits and tolls and hire of ferry boats; rents realized from canal berms and from buildings, furniture and other special amenities; recoveries of expenditure from cultivators and others, e.g., for kudimaramat works executed by the Irrigation or Revenue Department; and miscellaneous receipts, e.g., from sale of drift wood and of unserviceable or surplus stores and materials, confiscated deposits, etc.

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**XVII. Irrigation, Navigation, Embankment and Drainage Works for which
Capital Accounts are kept—Gross Receipts.**

	Accounts, 1948-9	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51
Irrigation works—				
Productive	9.35	9.28	9.68	10.70
Unproductive .. .. .	.98	.77	.57	.87
Portion of Land Revenue due to irrigation (Productive and Unproductive)	1,90.58	1,87.12	1,91.67	1,92.55
Navigation, Embankment and Drainage works—				
Unproductive	1.73	1.50	1.51	1.76
Total ..	2,02.64	1,98.67	2,03.43	2,05.68

Revenue.

64. *Irrigation works—Productive.*—The major portion of the receipts accrues from the Godavari, Krishna and Cauvery delta systems, the Cauvery-Mettur Project areas, the Periyar System and the Lower Coleroon Anicut System.

65. *Unproductive.*—The most important works under this head are Madras Water-supply and Irrigation System, the Kurnool-Cuddapah Canal and the Palar Anicut System.

66. *Navigation, Embankment and Drainage Works.*—Nearly the whole of the revenue accrues from the Buckingham Canal. The revenue from the Vedaranniyam Canal is small.

67. *Portion of land revenue due to irrigation.*—See paragraph 14.

**XVIII. Irrigation, Navigation, Embankment and Drainage Works for which
no Capital Accounts are kept.**

19-20

	Accounts, 1948-9	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Irrigation Works—				
Public Works Department	1.09	.65	.76	.45
Minor Irrigation .. .. .	.89	.70	.83	.77
Portion of Land Revenue due to irrigation ..	80.45	1,04.55	97.12	1,03.43
Navigation, Embankment and Drainage Works.	1.11	1.05	1.23	1.12
Total ..	83.54	1,06.95	99.94	1,05.77

Revenue.

68. *Irrigation works—Public Works Department.*—The main items of receipts are payments for water taken by mills, railways, etc., and the sale-proceeds of plantation and canal produce.

69. *Minor irrigation.*—These works are under the control of the Revenue Department and the main items of receipts are recoveries on account of kudimaramat work and the sale-proceeds of water sold to railways, mills, etc.

70. *Navigation, Embankment and Drainage Works.*—The receipts accrue mainly from the River Conservancy division.

71. *Portion of land revenue due to irrigation.*—See paragraph 14.

XX. Interest.

21-23

	Accounts, 1948-49.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Interest on loans and advances by				
Government	22.50	33.02	36.47	37.07
Interest on arrears of revenue .. .. .	.72	.50	1.18	1.11
Interest realized on investments of				
cash balance	69.91	57.78	56.13	53.90
Miscellaneous .. .. .	.63	.32	1.28	1.28
Total ..	93.76	91.62	95.06	93.36
<i>Deduct—Refunds</i>	<i>— .04</i>	<i>— .04</i>	<i>— .05</i>	<i>— .04</i>
Grand Total ..	93.72	91.58	95.01	93.32

Revenue.

72. *Interest on loans and advances by Government.*—Interest on the outstanding principal of loans advanced by the Government to local bodies, cultivators, co-operative societies and land mortgage banks and others for various purposes and to Government servants for the purchase of conveyances, typewriters and passages is credited to this minor head. The mode of liquidation generally adopted in the case of loans other than those to Government servants is the equated payment system, according to which the

number of years in which the loan should be repaid is first settled and the annual or half-yearly instalment towards the payment of interest and principal is then fixed. That portion of the periodic instalment which represents the interest on the outstanding principal at the time of each payment is credited to this head and the balance is taken as a receipt under the Debt head "Loans and Advances by the Government". Interest at penal rates is ordinarily levied on all overdue instalments.

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Normally, the receipts under the head 'Interest' on account of these loans should decline in proportion to the amount of principal after each periodic instalment but this is usually more than made up by interest accruing from new loans advanced from year to year, though the fall in interest rates has tended to retard this growth.

As regards advances to Government servant, the period of repayment of the principal is fixed as also the amount of the instalments. All repayments until the amount advanced is liquidated are credited in reduction of the principal, and interest, calculated at simple interest rates on the amount of principal outstanding after each instalment, is collected thereafter in one or more instalments.

73. *Interest on arrears of revenue.*—Interest levied on overdue payments of Government demands, such as Land Revenue, Excise, Forest and Other Heads, is credited to this minor head.

74. *Interest realized on investments of cash balances.*—Up to the year 1936-7, it was open to the Madras Government to invest their surplus balances with the Government of India. From 1937-8, such investment may be only in treasury bills or other securities. Interest derived from such investments of surplus balances other than those relating to specially constituted funds, such as the Famine Relief Fund, Sinking Fund for amortization of open market loans, Electricity Reserve Funds, etc., in Government securities (other than Madras Government securities) including profits from sale of securities is credited to this head.

75. *Miscellaneous.*—Interest allowed by courts on amounts decreed in favour of the Government and interest levied on purchase money of waste lands collected in instalments and of jail and other manufactures not paid for within the time allowed and interest on other accounts are credited to this minor head.

EXPLANATION OF VARIATIONS.

76. *Interest on loans and advances by the Government.*—The increase in the revised estimate for 1949-50 is due to the grant of larger amounts of loans to Co-operative Building Societies, the Madras Provincial Co-operative Bank and the Madras Co-operative and Central Land Mortgage Bank during the previous year. The budget estimate for 1950-51 takes credit for increased receipts under interest on account of the grant in the current year of large loans to these societies and banks and also to the Madras Provincial Handloom Weavers' Co-operative Society.

77. *Interest realized on investments of cash balances.*—The decrease in the revised estimate is due to the reduction in the nominal value of medium and long term securities held in the Cash Balance Investment Account, consequent on the sale by transfer of such securities to the Electricity Reserve Funds and the Famine Relief Fund at the end of 1948-49. The amount of investments in the Government of India treasury bills in 1949-50 has also been less than that anticipated at the time of fixing the budget. The budget estimate for 1950-51 takes into account the anticipated sale of further securities by transfer from the Cash Balance Investment Account to other reserve funds, e.g., Electricity Reserve Funds, General Sinking Fund and the Famine Relief Fund, before the end of March 1950.

XXI. Administration of Justice.

	Accounts, 1948-49.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	23-24
Sale-proceeds of unclaimed and escheated property	1.88	2.00	2.00	2.00	
Court-fees realized in cash	3.00	2.64	3.00	3.00	
General fees, fines and forfeitures	64.83	61.55	70.04	70.27	
Receipts of the Official Assignee .. ..	.38	.30	.38	.38	
Miscellaneous fees and fines	3.57	5.95	3.59	3.59	
Recoveries of overpayments .. ..	.09	.14	.10	.10	
Collection of payments for services rendered .. ..	.21	.29	.29	.30	
Miscellaneous fees and fines (including receipts in England)	2.89	2.46	2.99	2.99	
Receipts in Merged Areas .. ..	..	..	..	1.27	
Total	76.85	75.23	82.89	83.90	
Deduct—Refunds	— 3.73	— 5.57	— 4.21	3.86	
Grand Total	73.12	69.76	78.18	80.04	

Revenue.

78 *Sale-proceeds of unclaimed and escheated property.*—The sale-proceeds of the unclaimed personal property of persons who die intestate and without heirs and of real property escheated to the Government under the Madras Endowments and Escheats Regulation, 1817, and section 174 of the Government of India Act, 1935, are credited to this head.

79. *Court-fees realized in cash.*—The receipts under this head are mainly process-servers' and amins' fees, court-fees realized by village courts, recoveries on account of pauper suits, and fees collected by civil officers for attesting powers-of-attorney.

80. *General fees, fines and forfeitures.*—Under this head are credited—

(a) fees collected for the translation and printing work connected with suits and cases in the High Court and Supreme Court appeals ;

(b) fines imposed and realized by magisterial and judicial officers, including those which under specific enactments or at the discretion of the Government are paid over to local bodies, branches of the Society for Prevention of Cruelty to Animals and others ;

(c) forfeitures of bail bonds ; and

(d) sale-proceeds of confiscated properties and other articles which remain unclaimed in courts.

The amounts due to local bodies in respect of fines are debited to " 27. Administration of Justice—Presidency Magistrates' Courts and Criminal Courts ", as and when they are paid over to them.

81. *Receipts of the Official Assignee.*—Unclaimed dividends, moneys relating to estates the administration of which has been closed, and fees, percentages, commission and other remuneration levied on the estates in connexion with their administration are credited to this head.

82. *Miscellaneous fees and fines.*—The fees and commission of the Administrator-General and Official Trustee, deposits towards the travelling and other expenses of Government servants who are summoned to give evidence in their official capacity in cases to which the Government are a party, charges recovered from the Government of India in connexion with the administration of the Administrator-General and Official Trustees Acts, fees received by Government officers for performing duties as Notaries Public, petroleum and cinema licence fees, fees for enrolment as pleaders and advocates, and for applications for posts in the Judicial department the recruitment for which has been excluded from the purview of the Public Service Commission and cash receipts of record-rooms in offices of which the cost is debited to the head " 27. Administration of Justice " are credited to this minor head.

83. *Recoveries of overpayments.*—Recoveries of pay and allowances overpaid in previous years are credited to this minor head.

84. *Collection of payments for services rendered.*—The rent collected by the High Court for the use of fans, etc., in the chambers occupied by advocates and others in the High Court buildings and leave contributions in respect of officers of the Judicial department on foreign service are credited to this minor head.

85. *Miscellaneous.*—Sale-proceeds of old stores and materials, commission realized from estates administered by official receivers, lapsed deposits of official receivers and cash receipts under the Indian Arms Act, 1878, realized by District Magistrates are the chief items that are credited to this minor head.

86. *Refunds.*—Refunds of fines ordered on appeals or by other competent authorities and of translation and printing and other fees collected in excess are the chief items.

EXPLANATION OF VARIATIONS.

87. The increase in the estimates is due mainly to larger receipts anticipated under magisterial fines.

XXII. Jails and Convict Settlements.

25-26

			Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Jails .. ..	..	..	1.41	1.17	2.51	1.07
Jail manufactures	..	..	14.37	11.20	17.59	15.63
Recoveries of overpayments	..	..	.15	.04	.31	.08
Collection of payments for services rendered.			.06	.02	.08	.08
Total ..			15.99	12.43	20.49	16.86
Deduct—Refunds	— .02	— .01	..
Grand Total ..			15.99	12.41	20.48	16.86

Revenue.

Reference to
pages in the
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Revenue.

88. *Jails*.—Under this minor head are credited recoveries on account of convicts hired to Government departments (the branch press in the Penitentiary, Madras, the quinine packing section in the Central Jail, Coimbatore, the Public Works Department, etc.), and others, and of the transportation and maintenance charges of prisoners of other States confined in the jails of the Madras State; recoveries of maintenance charges of juvenile offenders of Coorg in certified schools; rents of buildings and miscellaneous receipts, such as the sale-proceeds of the surplus garden and dairy produce of jails and livestock and of old stores and materials.

89. *Jail manufactures*.—Receipts from the Cinchona department on account of the packing and distribution of quinine in the Central Jail, Coimbatore, and sale-proceeds of articles produced in the manufacturing departments of jails, and certified schools which are purchased mostly by the Forest, Police, Stationery, Posts and Telegraphs and Defence Departments, are credited to this head. But the value of articles manufactured in one jail and supplied to another within the State is adjusted in reduction of the expenditure in the manufacturing jail.

The receipts from these manufactures are counterbalanced by expenditure involved in their production which is debited to the expenditure head "28. Jails and Convict Settlements—Jail manufactures," except to the extent representing the percentage charged as profits of the Jail department.

90. *Recoveries of overpayments*.—Recoveries of pay and allowances overpaid in previous years are credited to this minor head.

91. *Collection of payments for services rendered*.—The receipts under this head include the contribution from the Cinchona department towards the leave salary of the staff of the quinine manufacture section and the contribution towards the leave salary of officers deputed to other States and the Defence Department.

EXPLANATION OF VARIATIONS.

92. The increase in the revised estimate for 1949-50 is the result of a general rise in the price of raw materials including cotton and the consequent increase in the sale-price of jail manufactured articles.

The budget estimate for 1950-51 allows for a reduction in the receipts under "jail manufactures" consequent upon a smaller demand for jail textiles from Government departments as a result of the policy of the Government to supply only khadi to Government institutions generally.

XXIII. Police.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Contribution for railway police	8.55	9.30	9.16	8.86
Receipts and recoveries on account of Presidency police	4.45	2.59	2.98	2.93
Fees, fines and forfeitures .. ..	.28	.32	.23	.23
Recoveries of overpayments .. ..	.85	.63	.90	.90
Collection of payments for services rendered ..	2.37	1.00	5.26	1.00
Police supplied to railways .. ..	.04	.03	.03	.03
Police supplied to public departments, private companies and persons .. ..	.63	.55	.63	.63
Cash receipts under the Arms Act .. ..	.11	.13	.12	.12
Miscellaneous	2.25	1.68	2.25	2.25
Receipts in England .. ..	..	..	..	..
Total ..	19.53	16.23	21.56	16.95
<i>Deduct—Refunds</i>	— .02	— .01	— .03	— .02
Grand Total ..	19.51	16.22	21.53	16.93

Revenue.

Reference to
pages in the
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Revenue.

93. The receipts realized by the Police in Madras City and in the districts are booked separately in the accounts, as the Police Force in Madras City is constituted under the Madras City Police Act, 1883 and the Police Force in the districts under the Madras District Police Act, 1859.

94. *Contribution for railway police.*—The contribution payable by the Railway Board and that payable by the Hyderabad, Mysore and Travancore-Cochin States towards the cost of 'order' police employed by the Madras Government on railways and on railway lines within the limits of those States and the contribution sanctioned by the States Ministry to the Government of India towards the cost of 'crime' police employed on railway lines passing through those States are credited to this head. The amount of the contribution on account of the former is based on the actual expenditure incurred by this Government on the police employed on 'order' duties within the jurisdiction of the two railway police districts, namely, Madras and Tanjichirappalli. The pensionary contribution collected on this account is credited to the head "XLIV. Receipts in aid of superannuation."

95. *Receipts and recoveries on account of Presidency police.*—These comprise hackney carriage fees, licence fees for places of public resort, entertainments, processions and the like, receipts on account of cattle-pounds (which in Madras City are under the control of the police), fees for the censorship of cinema films, recoveries from the Madras Port Trust of two-thirds of the cost of the harbour police and half the cost of the quarantine police, sale-proceeds of unclaimed animals, confiscated arms and old stores and materials, receipts from hire to the public of the police motor ambulance, and recoveries on account of police supplied to private bodies and persons in connexion with festivals, etc., and of special police officers or additional police employed under sections 20 and 21 of the Madras City Police Act, 1868.

96. *Fees, fines and forfeitures.*—Receipts realized by the district police are credited to this minor head. The main items are hackney carriage fees and fees collected by the Finger Print Bureau.

97. *Recoveries of overpayments.*—Recoveries of overpayments of pay and allowances, and refunds of the cost of ticket requisitions and passages drawn in excess in previous years are the main items credited to this minor head.

98. *Collection of payments for services rendered.*—Contributions from the Government of India for work done by the Commissioner of Police in connexion with the flag pilgrimage, the Indian Naturalization Act, 1926, and the British Nationality and Status of Aliens Act, 1914, and recoveries for leave, clothing and other charges for the police employed on Agency functions, contributions from other Governments, Administrations and private bodies in respect of finger-print work done by the Madras Police, recoveries on account of leave and passage contributions of officers of the Police Department on foreign service, and those on account of special and additional police under sections 13 to 15 of the Indian Police Act, 1861, and contributions for the training in the Police Training College at Vellore of officers deputed by the Hyderabad, Mysore and Travancore-Cochin States and other Governments, are the main items credited to this minor head.

99. *Police supplied to railways.*—The recoveries on account of Police guards supplied to railways in the districts are credited to this minor head.

100. *Police supplied to public departments, private companies and persons.*—The recoveries relating to the cost of police guards supplied to Port Trusts, public departments, private companies and persons are credited to this minor head.

101. *Cash receipts under the Arms Act.*—As a result of the entrustment to the Madras Government of the Agency functions under the Indian Arms Act and Rules, the fees realized under the above Act and Rules are credited to this Government under this head for the services rendered by them and their officers.

102. *Miscellaneous.*—Under this head are credited—

- (a) rents realized from police officers for whom residential quarters have been rented by the department;
- (b) fees paid by applicants for selection as sergeants and sub-inspectors in the regular police and as subadars, jamadars, etc., in the Malabar Police Force;
- (c) credit allowed by the Defence Department on account of unserviceable articles returned; and
- (d) sale-proceeds of old stores and materials.

EXPLANATION OF VARIATIONS.

103. The increase in the revised estimate for 1949-50 is mainly due to the recovery from the Government of India of arrears of contribution due for previous years in respect of non-agency police staff and 10 per cent of the increase in expenditure on

account of war-time police and of the expenditure on account of police guards and escorts supplied in connexion with the Post and Telegraph strike, 1946 and the officers deputed to the Hyderabad Administration.

The absence of these arrears recoveries accounts for the decrease in the budget estimate for 1950-51.

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pages in the
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XXVI. Education.

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		Accounts, 1948-9	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
University	..	15.33	17.63	16.91	17.91
Secondary	..	1.97	2.28	2.00	2.19
Special	..	1.97	1.73	2.05	2.15
General	..	11.63	9.96	8.80	12.40
Receipts in merged areas.	..	..	..	..	1.05
Total	..	30.90	31.60	29.76	35.70
<i>Deduct</i> —Refunds	..	— .61	— .45	— .70	— .70
Grand Total	..	30.29	31.15	29.06	35.00

Revenue.

104. *University*.—Fees for tuition, registration and admission and fee fines in Government Arts and Training colleges (including those which have secondary departments and model schools respectively attached to them) and in the Law and Engineering colleges are credited to this section.

105. *Secondary*.—Fees for tuition and admission and fee fines in Government Secondary schools are credited to this section.

106. *Special*.—This section exhibits fees for tuition and admission and fee fines in model schools attached to Government Training Schools, and all items of receipts in Government Basic Schools.

107. *General*.—The receipts credited to this section are—

(1) contribution, from other Governments on account of students deputed by them to the educational institutions in Madras, e.g., Engineering and Training colleges and schools, and contribution, from private persons and associations towards the cost of opening new educational institutions;

(2) income from endowments attached to Government educational institutions towards their upkeep;

(3) registration fees paid by publishers of books and fees for scrutiny of books by the Text-Book Committee;

(4) recoveries of overpayments made in previous years, mainly in respect of grants to local bodies, and aided institutions, of pay and allowances of Government servants, scholarships overdrawn in previous years and stipends recovered from students for failure to fulfil the terms of their bonds;

(5) contribution levied on account of the leave salary of officers on foreign service when it is levied separately and is not combined with the pensionary contribution;

(6) income from fees, etc., in the Rural Colleges, and in the Central College of Carnatic Music; and

(7) miscellaneous receipts, such as laboratory, reading room, examination and medical inspection fees, rents (except rents from buildings borne on the registers of the Public Works Department and maintained by that department) and other recoveries from residents of hostels attached to Government institutions, recoveries from local bodies of unspent balances of grants in connexion with the scheme for the introduction of compulsory primary education and sale-proceeds of manual training articles, garden products unserviceable stores and materials, furniture and laboratory and other articles, and the grant from the Government of India for adult education.

EXPLANATION OF VARIATIONS.

108. *General*.—The decrease in the revised estimate for 1949-50 is due to the smaller recovery from District Boards of the unspent balances of grants made in previous years for compulsory elementary education. The budget estimate for 1950-51 takes credit for larger recoveries including arrears of previous years.

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XVII. Medical.

	Accounts, 1948-49.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Medical college and school fees ..	4.71	4.25	4.31	4.64
Hospital receipts	9.84	8.23	9.90	9.90
Mental hospital receipts .. ..	.91	1.00	1.00	1.00
Sale of medicines	2.28	.03	.03	.03
Contributions	1.11	.90	1.03	.66
Income from endowments .. ..	.36	.40	.39	.39
Recoveries of overpayments ..	.78	.30	.51	.51
Collection of payments for services rendered	2.22	2.27	2.22	2.22
Miscellaneous (including receipts in England)	2.04	1.53	2.09	2.02
Total ..	24.25	18.91	21.48	21.37
<i>Deduct—Refunds</i>	<i>— .92</i>	<i>— .53</i>	<i>— .65</i>	<i>— .65</i>
Grand Total ..	23.33	18.38	20.83	20.72

Revenue.

109. *Medical college and school fees.*—Fees for registration, admission and tuition and fee fines in the Madras, Visakhapatnam, Guntur and Mathurai Medical Colleges, the Stanley Medical College and the College and School of Indian Medicine and fees levied from candidates for the diploma courses in Gynaecology and Obstetrics and in Ophthalmology are credited to this minor head.

110. *Hospital receipts.*—Under this minor head are credited fees levied for medical advice, X-ray examinations, nursing and dieting of paying patients treated in Government hospitals in Madras City and the mufassal.

111. *Mental hospital receipts.*—The receipts represent recoveries on account of paying patients in the Mental Hospitals at Madras, Kozhikode and Waltair.

112. *Sale of medicines.*—The receipts under this head represent fees charged for dispensing at Government hospitals prescriptions of private medical practitioners for their patients in places where there are no chemists' and druggists' shops.

113. *Contributions.*—Contributions paid by the Tanjore District Board (Chatram funds) towards the maintenance of the District Headquarters Hospital at Tanjore, by other Governments for the training of their students in the Medical Colleges and other contributions received from local bodies, private benefactors and others for medical purposes are credited to this head.

114. *Income from endowments.*—The interest accruing from investments of hospital endowments made by private donors or by public subscription is credited to this head.

115. *Recoveries of overpayments.*—Overpayments of pay and allowances and of subsidies to local bodies for medical purposes recovered in a subsequent year are credited to this head.

116. *Collection of payments for services rendered.*—Under this head are credited contributions paid by the Defence Department in respect of British officers of the Indian Medical Service belonging to the War Reserve employed under the Madras Government, recoveries on account of analytical work done by the Chemical Examiner on behalf of departments of the Government of India, recoveries on account of midwifery training in the Women and Children's Hospital, Madras, of pupils sent by other Governments and of the training of medical pupils for the Defence Department, and recoveries from local bodies on account of Government Medical Officers lent to them.

117. *Miscellaneous.*—Fees for pathological and analytical examinations and for examinations by Medical Boards, fees for post-graduate courses conducted in hospitals, fees paid by candidates for services for which recruitment is made by the Surgeon-General, recoveries of cost of anti-rabic vaccine (including cost of telegrams) used in the treatment of well-to-do patients, sale-proceeds of condemned stores, furniture and materials and of garden and other produce, in hospitals, rents collected from students occupying hostel buildings not maintained by the Public Works Department and for buildings in the Lady Willingdon Leprosy Sanatorium, Chingleput, grants made by the Indian Council of Agricultural Research for a scheme of research into the indigenous drugs of India and security deposits forfeited by hospital contractors are the main items credited to this minor head.

118. *Refunds*.—These are hospital stoppages collected in advance and subsequently refunded on making up the final bill, and refunds of wrong credits of medical board examination fees, contributions paid in excess by local bodies, etc.

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EXPLANATION OF VARIATIONS.

119. The increase in the estimates is mainly due to an increase in the number of paying patients in hospitals.

XXVIII. Public Health.

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	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Sale-proceeds of sera and vaccines ..	1.20	1.40	1.40	1.20
Contributions	1.86	1.47	2.39	2.14
Recoveries of overpayments	1.18	.10	.16	.11
Collection of payments for services rendered.	2.82	2.60	2.80	2.75
Miscellaneous including receipts in England .. ..	.78	.25	.88	.19
Receipts in merged areas .. ..	..	..	..	.01
Total ..	7.84	5.82	7.63	6.40
<i>Deduct—Refunds</i>	<i>— .05</i>	<i>— .02</i>	<i>— .02</i>	<i>— .02</i>
Grand Total ..	7.79	5.80	7.61	6.38

Revenue.

120. *Sale-proceeds of sera and vaccines*.—Sera and vaccines supplied by the King Institute to local fund and municipal hospitals, private bodies and others are charged for except in the following cases where the supply is free of charge :—

(1) Sera and vaccines including vaccine lymph required by Government Medical institutions ;

(2) cholera vaccine and vaccine lymph required by the Public Health Department and local bodies ; and

(3) sera and bacterial vaccines required by the Victoria Hospital for Women and Children at Visakhapatnam.

121. *Contributions*.—The contribution from the Indian Research Fund Association towards the cost of investigation and control of plague and contributions from local bodies towards the cost of anti-malarial measures undertaken by the Government are credited to this minor head.

122. *Recoveries of overpayments*.—Recoveries of pay and allowances overdrawn in previous years, and of grants drawn by local bodies for water-supply and drainage schemes, originally debited to “ 39. Public Health—Grants for Public Health purposes ” which are found to be in excess on completion of the works are the main items.

123. *Collection of payments for services rendered*.—The pay and leave salary of Municipal Health Officers and Assistant District Health Officers are met from Government funds in the first instance and debited to “ 39. Public Health—Public Health Establishments,” and 25 per cent of the pay and leave salary in the case of Municipal Health Officers and 50 per cent in the case of Assistant District Health Officers are subsequently recovered from the local bodies concerned. The Public Health Department also levies fees for the grant of sanitary certificates to schools under private management and for training candidates for posts of birth and death registrars in municipalities. Fees for private bacteriological examinations, payments towards the cost of the Government Analyst and his staff by local bodies to whose areas the Madras Prevention of Adulteration Act, 1910, has been extended, fees levied from local bodies for the inspection of their water-works and drainage pumping stations, contributions on account of the staff employed for investigation and preparation of detailed plans and estimates for water-supply and drainage schemes of local authorities and for the scrutiny and sanction of other works by the Sanitary Engineering Department and centages for the department's tools and plant used for investigation of works undertaken by local authorities are also credited to this head.

124. *Miscellaneous*.—The receipts include hire charges and sale-proceeds of health propaganda apparatus and materials, receipts from the disposal of old stores and materials in the Public Health Department and cost of copies of plans relating to

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water-supply and drainage schemes supplied by the Sanitary Engineering Department to local bodies for the use of tenders and recovery of the cost of posting and picking charges on sera and vaccines supplied by the King Institute

EXPLANATION OF VARIATIONS

125. The increase in the revised estimate for 1949-50 is due to the recovery of larger contributions from local bodies on account of anti-malarial schemes and on account of expenditure on certain plague preventive measures, like disinfection and rat destruction with the use of cyanogas. The budget estimate for 1950-51 provides for normal receipts

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XXIX. Agriculture.

	Accounts, 1948-9	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Agricultural receipts—				
Direct receipts	20.24	17.68	60.29	87.56
Transfers from deposit accounts	3.15	7.35	5.74	5.56
Recoveries of overpayments .. .. .	.81	.70	17	.23
Collection of payments for services rendered .. .. .	.12	.05	.11	.11
Total	24.32	25.78	66.31	93.46
<i>Deduct—Refunds</i>	<i>— .46</i>	<i>— .64</i>	<i>— .50</i>	<i>— .50</i>
Grand Total	23.86	25.14	65.81	92.96

Revenue.

126. Receipts pertaining to the operations of the Department of Agriculture are credited to this major head.

127. *Agricultural receipts.*—These fall into two main categories, namely —

(1) Receipts directly accruing from the operations of the department;

(2) amounts transferred to this head from the deposit accounts of grants made by the Government of India, the Indian Council of Agricultural Research and the Indian Central Cotton, Sugarcane, Tobacco and Coconut Committees for specific purposes.

Direct receipts consist of the sale-proceeds of dairy and farm produce at district stations, and the central farm at Coimbatore, cotton green manure and other seeds produced or stocked by the department, agricultural implements and manures, receipts from botanical and other public gardens and the Research Institute, fees and other receipts from Agricultural Colleges, the Agricultural Training School at Orthmad and rents from buildings under the control of the department, and recovery from the ryots of the cost of contour bunding in the Ceded districts.

The amounts transferred from the deposit accounts represent that part of the expenditure booked under the expenditure head '40. Agriculture' which is financed from grants made by the Government of India, the Indian Council of Agricultural Research and the Indian Central Cotton, Sugarcane, Tobacco and Coconut Committees.

128. *Recoveries of overpayments.*—Cash recoveries from ryots of the value of seeds supplied to them for sowing if the seeds supplied by them from their seed farms are found unsatisfactory and recoveries of pay and allowances overdrawn in previous years are credited to this head.

129. *Collection of payments for services rendered.*—The receipts under this head represent contributions for leave salary on account of officers in foreign service and those employed by the Government on behalf of others under Fundamental Rule 127.

EXPLANATION OF VARIATIONS.

130. *Direct receipts.*—The increase in the revised estimate for 1949-50 and budget estimate for 1950-51 is mainly due to the receipts anticipated from the sale of pipes and pump sets and by way of hire charges on tractors and spare parts. The budget estimate for 1950-51 also takes credit for the recovery from the ryots of the cost of contour bunding.

131. *Transfers from deposit accounts.*—The decrease in the estimates is consequent on anticipated smaller expenditure on schemes to be financed from grants made by the Indian Central Cotton Committee.

XXX. Veterinary.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Veterinary College fees	56	65	62	70
Other receipts—				
Direct receipts	2.93	2.46	3.14	3.46
Transfers from deposit accounts ..	..	.26	.40	.54
Collection of payments for services rendered.	.03	.02	.03	.04
Total	3.52	3.39	4.19	4.74
<i>Deduct</i> —Refunds	— .02	— .01	— .02	— .02
Grand Total	3.50	3.38	4.17	4.72

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pages in the
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Revenue.

132. *Veterinary College fees.*—Tuition, examination and medical inspection fees collected from students in the Madras Veterinary College, fees realized from the shoeing forge and for animals treated in the hospital attached to the College and sale-proceeds of old stores and materials of the Madras Veterinary College are the main items of receipts credited to this minor head.

133. *Other receipts.*—These fall into two main categories, namely:—

- (1) Receipts directly realized by the Animal Husbandry Department; and
- (2) transfers from the deposit account of grants by the Indian Council of Agricultural Research for specific schemes entrusted to the department.

Receipts directly realized include fees for treatment of animals in and contributions from local bodies and others for the maintenance of veterinary hospitals and dispensaries; sale-proceeds of serum produced by and of used animals in the Veterinary Biological and Research Institute; rents realized from Veterinary Assistant Surgeons occupying quarters rented for them by the department; fees levied for inspection by Veterinary Assistant Surgeons of animal and other materials intended for export; sale-proceeds of old stores and materials; livestock section receipts; fees from owners in connexion with the salvaging of dry cows in Madras City; contribution from Kangayam Breeders' Association towards the cost of the breeding scheme; and recoveries of overpayments made in previous years.

The grants given by the Indian Council of Agricultural Research are for the investigation of certain animal and poultry diseases and for sheep-breeding. These grants are credited on receipt to a deposit head and expenditure incurred is debited to the expenditure head "41. Veterinary," whilst a corresponding amount is credited to this head.

134. *Collection of payments for services rendered.*—The main item of receipt under this head is the contribution levied towards the leave salary of officers on foreign service.

EXPLANATION OF VARIATIONS.

135. The increase in the revised estimate for 1949-50 and a further increase in the budget estimate for 1950-51 are mainly due to larger receipts on account of the sale of milk, etc., in the Government Dairy Farm at Visakhapatnam.

XXXI. Co-operation.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Audit fees	2.37	2.00	2.50	2.50
Miscellaneous receipts	10.01	6.90	15.17	13.22
Receipts in merged areas .. ..	..	..	..	.09
Total ..	12.38	8.90	17.67	15.81
<i>Deduct</i> —Refunds	— .10	— .05	— .08	— .06
Grand Total ..	12.28	8.85	17.59	15.75

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Revenue.

136. *Audit fees.*—Fees for the audit by the staff of the Co-operative department of the accounts of co-operative banks and societies other than societies for the audit of which special staff is employed are credited to this minor head.

The rates of fees are—	Fee per diem.		
	RS.	A.	P.
Central banks	5	8	0
Urban banks with a working capital of Rs. 1 lakh and over ..	5	8	0
Co-operative societies (other than Central and Urban banks) whose working capital or the value of whose purchases, sales or goods produced, as the case may be, is Rs. 1 lakh or over.	5	8	0
Urban banks with working capital of less than Rs. 1 lakh and other types of societies liable to pay fees under the rules ..	3	12	0

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137. *Miscellaneous receipts*.—The items of revenue credited to this minor head are execution fees from liquidated and other societies, liquidation fees other than execution fees from liquidated societies, arbitration fees, receipts relating to 'cottage industries', recoveries of overpayments and other miscellaneous receipts.

EXPLANATION OF VARIATIONS.

138. *Audit fees*.—The increase in the revised estimate for 1949-50 and budget estimate for 1950-51 is due to the increase in the number of societies liable to pay audit fees, and the increase in the transactions of many of the institutions.

139. *Miscellaneous receipts*.—The increase in the estimates is due mainly to the following causes:—

(i) Larger recoveries on account of Government servants whose services have been lent to co-operative societies for audit and other purposes;

(ii) Recovery of arrears of dearness allowance on the basis of gross pay from the 1st January 1946; and

(iii) Increase in the recovery from the Central Land Mortgage Bank on account of additional staff employed.

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XXXII. Industries and Supplies.

	Account., 1948-9.	Budget, Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Industries	67.25	75.39	80.53	1,10.74
Cinchona plantations	10.50	12.84	8.62	8.38
Fisheries—				
Direct receipts	9.03	16.02	14.73	13.64
Transfer from deposit accounts ..	.09	.06	.23	.26
Recoveries of overpayments .. ..	.57	.04	.10	.08
Collection of payments for services rendered .. .. .	.18	.15	.19	.09
Total ..	87.62	1,04.50	1,04.40	1,33.19
<i>Deduct</i> —Refunds	— 11.81	— .12	— 10.47	— .36
Grand Total ..	75.81	1,04.38	93.93	1,32.83

Revenue.

140. This major head records the revenue received in connexion with the Industries, Cinchona and Fisheries departments.

141. *Industries*.—This head includes receipts from the sale of soaps and other preparations manufactured at the Kerala Soap Institute, the sale of the products of the Andhra Paper Mills, Rajamundry and the Coir Factory, Beypore, the fees levied and the sale of articles made in the various technical and industrial schools run by the Industries department, the fees and other receipts connected with the department's pumping and boring activities, recoveries on account of work executed in the Industrial Engineering Workshops, Madras, for the pumping and boring branch and other sections of the Industries department, other Government departments and private parties, and on account of the hand-boring sets manufactured at the workshops for rural water-supply schemes, receipts connected with the Intensive and Extensive Khadi schemes, receipts from the fish-liver oil industry and the hire of sugarcane-crushing mills and sugar centrifugals and the sale of the products of the silk farms at Coonoor, Hosur, Palmaner and Thadaguni, of the oils and fats produced by the Kerala Soap Institute, and of un-serviceable and surplus stores, and interest on the depreciation reserves of the Kerala Soap Institute and the Industrial Engineering Workshops deposited with the Government. The licence fees levied under the Madras Cloth Dealers' Control Order are also credited to this head.

142. *Cinchona plantations*.—The raw produce of the Government cinchona plantations in the Nilgiri and Coimbatore districts and the bark purchased from private plantations are converted into finished products at the Government factory and packed in bulk and consigned for sale at the Central Jail, Coimbatore. The sale-proceeds of these products, including the payment by the Public Health Department of the loss on account of the sale of quinine at concessional rates, are credited to this minor head. (The commission payable to the Jail department is debited to the head "43. Industries—Cinchona Plantations".) The interest on the depreciation reserve of the Cinchona department deposited with the Government is also credited to this minor head.

143. *Fisheries—Direct receipts*.—The receipts realized by the Fisheries department from its operations and the rentals of inland fisheries in public waters taken over for stocking with fish by the department are credited to this head. The greater part of the

receipts accrues from the fish-curing yards on the East and West Coasts, the chank fisheries in Tirunelveli, Tanjore, South Arcot, Nellore and Chingleput, inland fisheries (a very large part of the receipts from which is paid over to local bodies as compensation), deep-sea fishing operations in fishing centres on the East and West Coasts, the Nilgiri fisheries (the receipts from which are paid over to the Nilgiri Game Association) and semi-dried prawns. There are some receipts also from the marine biological stations at Ennore, Krusadai Island and West Hill, Kozhikode, the oyster farm at Pulicat, and rents.

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Revenue.

144. *Transfer from deposit accounts.*—This head records the transactions relating to the grants given by the Indian Council of Agricultural Research for the Rural Piscicultural Scheme and collection of Marine Fishery Statistics.

145. *Recoveries of overpayments.*—Overpayments recovered after the year of payment are credited to this minor head.

146. *Collection of payments for services rendered.*—The contribution from the Madras and Southern Mahratta Railway for services rendered by the Industries department in connexion with the supervision of its Perambur branch school and the recoveries from other Governments for services rendered by the Cinchona department in extracting alkaloids and making up quinine sulphate tablets are the chief items of receipts under this head.

147. *Refunds.*—The refunds in the Industries department are mainly of excess amounts collected in advance in connexion with work-orders and pumping and boring operations, and of amounts representing the advances and the daily hire charges for power drills and hand-boring sets paid by private parties for whom unsuccessful borings have been put down by the department. Refunds in the Fisheries department are mainly of excess amounts collected from purchasers of oysters and fishery products and of fishery rentals subsequently remitted.

EXPLANATION OF VARIATIONS.

148. *Industries.*—The credit to this head of the receipts relating to the Andhra Paper Mills, Rajahmundry and larger receipts anticipated by way of licence fees on yarn and cloth, partly offset by a fall in the receipts from the Kerala Soap Institute and the Polytechnics mainly account for the increase in the revised estimate for 1949-50. The budget estimate for 1950-51 provides for an increase in the receipts from the Andhra Paper Mills, Rajahmundry, the Government Silk Filatures, Kollegal, and the Extensive Khadi Scheme.

149. *Cinchona plantations.*—The decrease in the estimates is due to the fall in the sale of quinine products, partly offset by increased sale of wattle bark, bluegum leaves, etc.

150. *Fisheries—Direct receipts.*—The decrease in the estimates is mainly due to smaller receipts anticipated from fish-curing yards, consequent on the fall in the consumption of salt owing to the increase in price.

151. *Deduct—Refunds.*—The increase in the revised estimate for 1949-50 is mainly due to the refund to be made to the Government of India of the net stamping fee collections under the Standard Cloth Scheme.

XXXVI. Miscellaneous Departments.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Examination fees	16.66	17.24	17.70	17.50
Fees for the inspection of steam boilers ..	.82	.80	.81	.83
Fees for the registration of Trade Unions.	.02	.02	.02	.02
Administration of Indian Partnership Act, 1932 .. .. .	.10	.10	.11	.11
Miscellaneous	1.10	1.26	2.30	1.45
Fire Services	2.19	1.04	1.56	1.29
Receipts in merged areas .. .. .	..	..	..	.02
Total	20.89	20.46	22.50	21.22
Deduct—Refunds	— .21	— .19	— .26	— .18
Grand Total	20.68	20.27	22.24	21.04

Revenue.

152. This major head of revenue is intended to record the receipts in departments the cost of which is debited to the major head "36. Scientific Departments" and for which there is no specific corresponding head on the receipts side (e.g., museums) and in departments the cost of which is debited to the major head "47. Miscellaneous Departments".

153. *Examination fees.*—These are fees and other receipts realized from examinations conducted by—

(1) the Commissioner for Government Examinations (secondary school-leaving certificate, training-school leaving certificate and physical training and technical teacher's certificate, teacher's certificate in Indian Music and nursery school teacher's certificate examinations, public examination at the end of VIII standard, technical examinations, Parts I and II, such as typewriting, shorthand, engine drivers' and water-works fitters' examinations and Sanskrit entrance and College and School of Indian Medicine examinations);

(2) the Madras Public Service Commission (clerkship and other examinations for entry into Government service, selections without examination, examinations in departmental and special tests and language and other examinations for Government servants); and

(3) the Board of Revenue (Village Officers' Special Tests)

154. *Fees for the inspection of steam boilers.*—Fees levied for registration and renewal of certificates of boilers under the Indian Boilers Act, 1923, and the regulations and rules made thereunder are the main items credited to this minor head.

155. *Fees for the registration of trade unions.*—Fees realized for registration of trade unions under the Indian Trade Unions Act, 1926, are credited to this minor head.

156. *Administration of the Indian Partnership Act.*—Fees levied under the Indian Partnership Act, 1932, and the Madras Partnership (Registration of Firms) Rules issued thereunder for registration of firms, recording alterations in their names and principal places of business, inspection of registers and filed documents and grant of certified copies of any entry in the register of firms are credited to this minor head.

157. *Miscellaneous.*—The chief items of receipts credited to this minor head are—

(1) receipts of the Harijan Welfare department from hostels and other institutions, conducted for the benefit of the communities eligible for help by the Harijan Welfare department,

(2) receipts of the Police department from the sale of produce and the manufactures of settlements for criminal tribes and from hostels and other institutions conducted for Kallars and Koravars,

(3) fees collected by the Registrars of Births and Deaths and by the Registrar-General of Births, Deaths and Marriages for searches in and copies of records relating to births, deaths, marriages, baptisms and burials, and fees for the registration of companies under the Indian Companies Act, 1913, and of societies under the Societies Registration Act, 1860,

(4) receipts of the Government Museum and the Connemara Public Library, and

(5) receipts relating to the Department of Women's Welfare.

158. *Fire Services.*—Receipts on account of Fire Service pumps lent to local bodies, etc., are credited to this minor head.

EXPLANATION OF VARIATIONS.

159. The revised estimate takes credit for larger receipts from the leather and weaving industries of the Aziznagar Settlement and for arrears payments by the Madras Port Trust for services rendered by the Fire Services department. The budget estimate for 1950-51 allows for normal receipts under these items.

XXXIX. Civil Works.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Rents	7.74	7.53	7.05	6.55
Receipts from workshops ..	.53	.50	.42	.42
Recoveries of expenditure ..	35.92	28.14	41.31	35.00
Transfer from Central Road Fund.	30.72	25.21	19.43	38.46
Miscellaneous	9.11	11.50	9.63	10.22
Ferry receipts	3.03	3.00	4.00	4.00
Receipts in merged areas ..	..	..	..	.29
Total ..	87.05	75.38	81.84	94.94
<i>Deduct—Refunds ..</i>	<i>-- .71</i>	<i>-- .28</i>	<i>-- .60</i>	<i>-- .45</i>
Grand Total ..	86.34	75.60	81.24	94.49

Revenue.

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160 *Rents*.—Rents for residential and non-residential buildings and hostels in charge of the Public Works and Highways departments, including rents for furniture and other special amenities, recovered from the occupying Government servants and students, from commercial departments, such as the Irrigation, Electricity and Cinchona departments, and from departments of the Government of India, local bodies and others are credited to this head.

161. *Receipts from workshops*.—A portion of the indirect charges recovered in the workshops at Madras, Vijayavada and Dowlaiswaram is credited to this minor head. This portion is made up of (1) interest on capital and depreciation of buildings in the case of all the workshops and (2) recovery of tools and plant charges in the case of the workshops at Vijayavada and Dowlaiswaram. The amount recovered under tools and plant charges on account of the Madras workshop is treated as a deduction from the expenditure under the minor head 'Tools and Plant' under '50. Civil Works' as the charges do not pertain to the Madras Circle alone but are distributable over all the circles.

162. *Recoveries of expenditure*.—Recoveries on account of (a) damage caused by occupants to buildings, furniture, etc., (b) overpayments made in previous years, (c) contribution for leave salary of officers on foreign service, (d) tools and plant charges from contractors, (e) refunds of unspent balances of grants originally debited to '50. g. Civil Works—Grants-in-aid' in respect of water-supply and drainage schemes of local bodies executed by the Public Works Department and recoveries on account of arrears, if any, of cartage charges in respect of such works, (f) contribution from local bodies and others in respect of Government works, and (g) sale-proceeds of old tools and plant, materials, unserviceable articles and the like (except when they have to be adjusted in reduction of expenditure, as in the case of works in progress and those debited to a Capital head) are credited to this head.

163. *Transfer from Central Road Fund*.—Allocations from the Central Road Fund (to which receipts from the special additional duty on motor spirit levied for road development are transferred) made by the Government of India to the Madras Government are credited on receipt to the deposit head 'Subventions from Central Road Fund.' Such allocations will be made only after the balance in the deposit account at the beginning of the year has been exhausted. The actual expenditure incurred by the Madras Government from time to time on specific road works or objects approved by the Government of India is charged in the accounts to the head '50. Civil Works' under the minor heads 'Communications' and 'Grants-in-aid' or other appropriate heads of account. An equivalent amount is transferred month by month from the deposit head 'Subventions from Central Road Fund' to the revenue head 'XXXIX. Civil Works', or other corresponding head, inclusive of the portion payable from the Government of India's unallotted reserve in their Road Fund in respect of works partly financed from the Government of India's reserve and partly from the Madras Government's share.

164. *Miscellaneous*.—The receipts credited to this minor head are rents from land as distinguished from rents for buildings; sale-proceeds of produce such as wood, grass, fruits, vegetables, etc., from the compounds of Government buildings and those taken on lease, when such produce is Government property and not grown by the occupants; sale-proceeds of Public Works Department buildings transferred to departments under the Government of India; supervision charges on sales of stock; value of stores found surplus; profits on stock due to revaluation; lapsed tender and other deposits; fines; deposits of contractors confiscated for reasons other than damage to works; income from avenue trees on the margin of roads and all extraordinary items of receipts which cannot be booked under other minor heads.

165. *Ferry receipts*.—The net income from the ferries on the roads taken over from local bodies on and after the 1st April 1946 is credited to this head.

EXPLANATION OF VARIATIONS.

166. The estimates anticipate larger receipts from contractors by way of hire charges for lorries and road rollers lent to them and larger recoveries from the district boards towards the cost of establishments employed on the execution of their road works by the staff of the Highways Department. The revised estimate for 1949-50 also takes credit for the recovery from the Government of India of the excess expenditure incurred in 1948-9 on the maintenance of National Highways, inclusive of agency charges.

Due to the slow progress of the works in charge of the Highways Department credit is taken in the revised estimate for 1949-50 for the drawal of a smaller amount from the Central Road Fund. The Budget for 1950-51 allows for the drawal of a larger amount from the Fund.

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XLI. Receipts from Electricity Schemes—Gross Receipts.

		Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Hydro-Electric schemes—					
Pykara Hydro-Electric Scheme	..	72.71	73.33	85.94	88.50
Mettur Hydro-Electric Scheme	..	63.73	68.06	69.72	83.67
Papanasam Hydro-Electric Scheme	..	29.51	30.10	33.74	37.27
Kollegal Hydro-Electric Scheme	..	.12	.30	.34	.37
Hindupur Distribution Scheme	..	..	.48	.08	.48
Coded Districts Scheme	.. ..	..	..	.39	4.25
Thermo-Electric schemes—					
Visakhapatnam Electric Scheme	..	8.59	11.12	11.81	15.17
Vijayavada Electric Scheme	.. ..	12.85	14.26	13.33	18.55
Kakinada Electric Scheme	.. ..	2.32	2.97	3.28	4.06
Kurnool Electric Scheme	.. ..	1.03	1.17	1.14	1.25
Madras Electric Scheme	.. ..	80.10	83.32	94.40	1,03.10
Cuddapah Electric Scheme	.. ..	.28	1.01	.99	1.06
Anantapur Scheme	.. ..	..	..	.43	.89
Rajahmundry Scheme	.. ..	..	..	1.00	2.00
Receipts from merged areas	.. ..	..	..	..	— .07
Total	..	2,71.27	2,86.12	3,16.59	3,63.58
<i>Deduct—Refunds</i>	.. ..	— .05	— .05	— .05	.05
Grand Total	..	2,71.22	2,86.07	3,16.54	3,63.53

Revenue.

167. This major head records the gross revenue from hydro-electric and thermo-electric schemes, after they have begun operation and regular revenue accounts have been opened for them. Any revenue which accrues before these accounts are opened is taken in reduction of the Capital outlay under Recoveries on Capital account.

Working expenses, which include contributions to the depreciation and special reserve funds, when these have been created, are adjusted in the accounts in reduction of gross receipts.

Separate accounts of gross receipts and working expenses are maintained for each main system.

168. *Gross receipts.*—The receipts are accounted for under the following minor heads :—

- Sale of power.
- Miscellaneous revenue.

169. *Deduct—Refunds.*

The energy generated at the power-houses of each system is sold either in bulk to local bodies and other licensees, who distribute it to individual consumers, or directly to consumers such as factories, mills, workshops, tea estates and agriculturists. Receipts on this account including surcharges are credited to the head 'Sale of power.'

Under the head 'Miscellaneous revenue' are credited meter rentals, recoveries of leave contribution from local bodies on account of establishments employed on local body undertakings, and interest on the value of electric appliances supplied to individual consumers on the hire-purchase system (recoveries on account of the cost of appliances being taken in reduction of expenditure under 'Working Expenses—Suspense'), interest on securities held in the depreciation and special reserve funds, rents of residential buildings, sale-proceeds of unserviceable stores and materials, and revenue from other items.

EXPLANATION OF VARIATIONS.

170. *Pykara Hydro-Electric Scheme.*—The increase in the revised estimate for 1949-50 is due to the levy of a surcharge at 10 per cent on all consumers' bills (excepting agricultural consumers) and to the supply of power to new consumers. The budget estimate for 1950-51 anticipates a further development of load.

171. *Mettur Hydro-Electric Scheme.*—The increase in the revised estimate for 1949-50 for this scheme also is due to the levy of a surcharge at 10 per cent on all consumers' bills (except agricultural consumers) and the anticipated additional consumption by municipalities and private licensees. The budget estimate for 1950-51 provides for the general expansion of the system.

172. *Papanasam Hydro-Electric Scheme.*—The increase in the revised estimate for 1949-50 is due to the anticipated additional industrial and agricultural services. The budget estimate for 1950-51 provides for the general expansion of the system.

173. *Visakhapatnam Electric Scheme*.—The increase in the budget estimate for 1950-51 is due to the expected expansion of the system with more agricultural as well as industrial load.

174. *Vijayavada Electric Scheme*.—The decrease in the revised estimate for 1949-50 is due to power not being supplied during the year to new consumers on account of the unfavourable Power-house conditions and want of materials. The budget estimate for 1950-51 provides additional load and new connexions.

175. *Kakinada Electric Scheme*.—The budget estimate for 1950-51 takes credit for the additional revenue anticipated from development in the area.

176. *Madras Electric Scheme*.—The increase in the estimate is due to the extension of the supply of power and the levy of a surcharge on consumers' bills. Increased revenue is also anticipated from meter rentals, etc., in respect of additional services.

177. *Rajahmundry Scheme*.—The revised estimate for 1949-50 takes credit for the revenue accruing during a part of the year only, while the budget estimate for 1950-51 is for a full year's revenue.

Reference to
pages in the
Detailed Budget
Estimate of
Revenue.

XLIV. Receipts in aid of Superannuation.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Contributions for pensions and gratuities ..	4.77	5.60	3.67	3.60
Miscellaneous (including receipts in England).	.06	.06	.04	.03
Total ..	4.83	5.66	3.71	3.63
<i>Deduct—Refunds</i>	— .03	— .06	— .03	— .03
Grand Total ..	4.80	5.60	3.68	3.60

Revenue.

178. *Contributions for pensions and gratuities*.—The receipts under this minor head consist mainly of pensionary contributions (and leave contributions when a combined rate is levied for both) on account of the railway police employed on 'order' duties, of officers jointly employed in the administration of Union and State subjects, of officers lent to other Governments, local bodies, estates and others on foreign service terms, and of officers employed by the Madras Government on behalf of the Union Government, local bodies and others subject to the recovery of the cost in full or in part; contributions from local bodies for payment of pensions from State revenues in respect of their employees or specified classes of them and contributions recovered from foreign employers towards Government's liability under the I.C.S. (Non-European Members) Provident Fund Rules. Interest, if any, on arrears of leave and pensionary contributions in respect of Government servants on foreign service is also credited to this head.

179. *Miscellaneous*.—Recoveries of overpayments, if any, made to pensioners in previous years and the bonus contributions from non-Government authorities on account of their employees admitted to the benefits of the Contributory Provident Fund (Madras) are the main items of receipts credited to this minor head.

EXPLANATION OF VARIATIONS.

180. The estimates anticipate smaller receipts under pensionary contributions.

XLV. Stationery and Printing.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Stationery receipts	3.32	2.32	4.78	3.80
Sale of Gazettes and other Government publications	2.63	2.14	2.51	2.51
Other Press receipts	5.07	6.70	7.40	7.29
Miscellaneous	2.41	..	..	..
Receipts in England .. .. .	.03	..	..	..
Receipts in merged areas .. .. .	..	..	..	.03
Total ..	13.46	11.16	14.69	13.63
<i>Deduct—Refunds</i>	— .02	— .02	— .02	— .02
Grand Total ..	13.44	11.14	14.67	13.61

Revenue.

181. The Stationery and Printing departments fall in the category of service departments which are not permitted to charge one another for services which fall within the duties for which they are constituted. But services rendered or supplies made by the

Reference to
pages in the
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Revenue.

Stationery and Printing departments to the Posts and Telegraphs and other Government of India departments, Government Commercial departments, local bodies and others are charged for.

182. *Stationery receipts*.—Recoveries on account of the cost of stationery supplied by the Superintendent of Stationery from the Provincial Stationery Stores to local bodies and others and of cartage charges for the supply of typewriters, duplicators, etc., to Government servants for their personal use and to approved quasi-Government offices and amounts realized by the sale of waste paper in public offices, press cuttings at the Government Press, Madras, condemned typewriters, duplicators, etc., and unserviceable and damaged articles are credited to this head.

183. *Sale of Gazettes and other Government publications*.—Subscriptions for the Fort St. George and District Gazette, *Indian Law Reports* (Madras Series) and the proceeds of loose copies of these publications and other publications including departmental publications of the High Court the cost of which is debited to "56. Stationery and Printing", are credited to this minor head.

184. *Other Press receipts*.—The receipts under this head comprise recoveries on account of the supply of forms, private notifications and advertisements in the official gazettes or other publications issued from the Government Press, and printing and binding work at Government presses on behalf of local bodies, Commercial departments and others, the recovery of the cost of paper, printing and binding materials supplied and postage and freight charges incurred in the rendering of the services; the recovery of the cost of work done for local bodies in connexion with the printing of electoral rolls, etc., at private presses, the expenditure on which is debited to "56. Stationery and Printing - Printing at private presses"; sale-proceeds of saleable forms including service register, unserviceable plant, machinery and other articles; and the commission earned in respect of sales of University and Government of India publications.

185. *Miscellaneous*.—The receipts on account of leave contributions, etc., in respect of the officers belonging to the Stationery and Printing departments but on foreign service terms and other miscellaneous receipts are credited to this head.

186. *Receipts in England*.—The receipts under this head represent the sale proceeds of publications of the Madras Government realized in England.

EXPLANATION OF VARIATIONS.

187. Increased receipts are anticipated from the sale of paper to local bodies and the sale of mosquito nets to Government servants.

XLVI. Miscellaneous.

49-50

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Unclaimed deposits	13.07	10.00	11.00	14.00
Sale of old stores and materials .. ..	.78	.12	.47	.32
Sale of land and houses .. ..	.26	.01	.30	.09
Fees for Government audit .. ..	.77	.66	.80	.80
Rents, rates and taxes .. ..	.05	.06	.06	.06
Other fees, fines and forfeitures	7.32	6.48	8.82	8.82
Transfer from the deposit account of grants for economic development and improve- ment of rural areas .. ..	.02	..	.01	.06
Recoveries of overpayments	13.58	12.44	20.00	15.00
Collection of payments for services rendered.	2.66	2.36	2.49	2.94
Loss or gain by exchange on local transac- tions	— .02	— .02	— .02	— .02
Net loss or gain by exchange on remittance transactions .. ..	..	..	..	..
Receipts from bus service	95.88	115.45	..	..
Miscellaneous	57.36	49.30	59.85	59.74
Receipts in England .. ..	.06	.01	.02	.02
Loss or gain by exchange (transactions relating to service and Revenue heads) .. ..	..	..	..	..
Total	191.79	196.87	103.80	101.83
Deduct—Refunds	— 3.51	— 3.38	— 3.45	— 3.45
Grand Total	188.28	193.49	100.35	98.38

Revenue.

Reference to
pages in the
Detailed Budget
Estimate of
Revenue.

188. This major head is the revenue head corresponding to the expenditure heads "25. General Administration" and "57. Miscellaneous," and is intended to record revenues pertaining to the same subjects as these expenditure heads and all other revenues which it is not found possible to bring into account under any of the descriptive major heads of revenue.

189. *Unclaimed deposits.*—Many deposits of various kinds are received by Government servants in the course of Government business and are held temporarily in the deposit section of the Government accounts until repaid or adjusted under the appropriate heads of account. A certain number, however, remain unadjusted every year and, with a view to ensuring the clearance of the items in the deposit accounts, rules have been framed for treating deposits remaining unclaimed or unadjusted for specific periods (which have been fixed with reference to the amounts or classes of deposits) as having lapsed to the Government. Such lapsed deposits are credited to this head, but if they are subsequently claimed and the claims are admitted, they are refunded by adjustment to Refunds under this major head. Lapsed cash orders are also credited to this head.

190. *Sale of old stores and materials.*—Receipts by sale of old stores and materials in the possession of departments and offices the cost of which is debited to "25. General Administration" or "57. Miscellaneous" are credited to this minor head.

191. *Sales of land and houses.*—Sale-proceeds of land and buildings disposed of by the Revenue Department owing to their not being required for the use of any department, except those relating to the Public Works Department and quasi-commercial departments such as the Irrigation and Electricity Departments, and recoveries from labourers and others on account of house-sites provided for them from expenditure debited to "25. General Administration," are credited to this minor head.

192. *Fees for Government audit.*—To this minor head are credited fees for the audit by the Examiner of Local Fund Accounts of the accounts of Universities, official receivers, wards' estates, port and marine funds, Hindu Religious Endowments Board, the chattram charities in the Tanjore district, municipal electrical undertakings (which are worked on a commercial basis), the Administrator-General and the Official Assignee, the Suitors Fund (High Court), the endowments under local bodies and private individuals and associations in receipt of grants from Government.

193. *Rents, rates and taxes.*—Rents, including local rates and taxes, if any, recovered from revenue subordinates occupying Government quarters the cost of which is debited to "25. General Administration" and in respect of other buildings under the control of the Revenue Department are credited to this minor head.

194. *Other fees, fines and forfeitures.*—The main items of revenue credited to this minor head are fees for stamping weights and measures, cattle-pound receipts (except those in Madras City and in reserved and unreserved forests, which are credited to "XXIII. Police" and "X. Forest," respectively) and fees and other receipts connected with elections to the Union Parliament and State Legislature and local bodies. The object of stamping weights and measures is to induce recognition by shopkeepers and in the bazaar of the established standards. The weights and measures used by shopkeepers are tested and their values according to the recognized standards are recorded on them. The stamping is done by peripatetic stamping parties attached to Collectorates. The scale of fees is so regulated as to cover the expenditure which is debited to "25. General Administration—District Administration—Other Establishments—Establishments for stamping weights and measures".

Cattle-pound receipts include fines on impounded cattle, sale-proceeds of such cattle when the fines are not paid or the cattle are not claimed, recoveries of feeding charges from owners and other sundry receipts from the cattle-pounds. The major portion of these receipts is offset by the expenditure on the maintenance of the pounds, which is debited to "25. General Administration—District Administration—Other Establishments—Cattle-pounds".

195. *Transfer from deposit accounts.*—This head records the transfer from the Government of India grant for the economic development and improvement of rural areas. The unutilised balance of the grant on 31st March 1949 was only Rs. 0.07 lakh.

196. *Recoveries of overpayments.*—Recoveries of service payments made in excess in previous years, when the original payment was debited to departments not having a revenue head ("25. General Administration" and "57. Miscellaneous"), are credited to this minor head. When such recoveries are made within the same financial year as that in which the expenditure was incurred, they are adjusted in reduction of expenditure.

197. *Collection of payments for services rendered.*—This head records fees for indicating boundaries, recoveries on account of special staffs employed in laying down regular lines of streets in municipal areas and for acquisition of land for local bodies, recoveries of leave, passage and other contributions (excluding pension contributions) from foreign employers and of commission from wards' estates for the services rendered

Reference to
pages in the
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by the treasury and other establishments in Collectorates, recoveries of repatriation charges from other Governments, payments by the Burma Government for service rendered on its behalf in Madras treasuries and arrear payments by the Government of India for services rendered by Collectors in connexion with passport work, elections to the Union Parliament, administration of statutory and non-statutory work relating to the Haj pilgrimage, the Indian Naturalization Act, 1926, recoveries on account of village establishments, recoveries from non-union panchayats on account of election expenses incurred by the Inspector of Municipal Councils and Local Boards, from local bodies of charges incurred by Collectors in taking execution proceedings on their behalf for recovery of surcharged amounts, from the Hindu Religious Endowments Board on account of percentage charges for collecting its dues, and from charitable endowments vested in the Treasurer of Charitable Endowments (the Accountant-General) for the maintenance of their accounts, for which a contribution has to be paid to the Government of India and other items similar to these. Recoveries from wards' estates on account of the Court of Wards establishments in the Board of Revenue and Collectorates, and contributions on account of the chatram village establishments in Tanjore district are also credited to this minor head.

198. *Loss or gain by exchange on local transactions.*—The effect of exchange on sterling transactions relating to the General Provident Fund is booked under this head.

199. *Net loss or gain by exchange on remittance transactions.*—The gain or loss by exchange—see paragraph 553—on debt, deposit and remittance transactions is recorded under this head. If there is a net gain by exchange, it is credited to this head, and if there is a net loss it is debited as a deduction from receipts under this head.

200. *Receipts from Bus Service.*—The revenue realized from the Government Bus Service in Madras City including the Government Automobile workshop was hitherto credited to this head. With effect from 1949-50 the receipts are shown separately under the head "XLI-A. Receipts from Road Transport Schemes".

201. *Miscellaneous*—Sale-proceeds of coir from the Laccadives and the Amindivi Islands which is purchased from funds provided under "25. General Administration—District Administration—General Establishments—Laccadive and Amindivi Establishments", recoveries on account of law charges other than in pauper suits when such charges are debited to heads not having a corresponding revenue head, sale-proceeds of weights and measures, skins, etc., of wild animals for the destruction of which rewards are paid, and of materials used for the construction of polling booths, nazarana paid by zamindars on their installation, and all receipts not creditable to any other head are credited to this minor head. The receipts on account of "Madras Information" are also credited to this head.

Buried treasure which has been discovered and has been declared ownerless under the Indian Treasure Trove Act, 1878, is ordinarily delivered to the finder or divided as prescribed in the Act. In cases where it is not so delivered or divided owing to the failure of the finder to give notice of the discovery to the Government or other causes, the treasure is sold and the sale-proceeds are credited to this minor head.

202. The Government of India have established transmitting stations of All-India Radio at Madras, Tiruchirappalli and Vijayavada. The expenditure on the establishment, maintenance and operation of these stations and on programmes is met by the Government of India. The Madras Government have, in pursuance of the policy of rural reconstruction and uplift of the population of this Presidency, arranged for the supply of radio receiver sets to a few important villages in each of the areas served by the transmitting stations for the reception and dissemination of broadcast talks from the stations. The cost of installation of public receiving sets is met by the Madras Government and debited to the expenditure head "25. General Administration"—vide paragraph 330. Recoveries from the panchayats, municipal councils, district boards and other institutions of the cost of receiving sets supplied to them by the Radio Engineer and of the maintenance charges of the sets are credited to this head.

203. The recoveries arising from the operation of the Madras Government Loan Account and utilized for amortization of the pre-autonomy debt owed by the Madras Government to the Government of India and the post-autonomy debt are also credited to this minor head under the detailed head "Transfer of recoveries arising from the operation of the Madras Government Loan Account." Further details regarding these recoveries are given below:—

(i) *Pre-autonomy debt.*—The pre-autonomy debt due to the Government of India included a portion (viz., 32.45 lakhs) which was utilized for re-lending to local bodies and others. The annual equated payment on this sum repayable with interest at 4½ per cent per annum (the rate of interest on the consolidated pre-autonomy debt due to the Government of India) in half-yearly equated payments from 1937-8 to 1947-8 was fixed as 3.77 lakhs. The portion of this payment representing principal is adjusted in reduction of the portion representing principal in the annual equated payment made to the Government of India from the current revenues of the Madras State in respect of the consolidated

debt, by transfer from recoveries initially credited as receipts under Loans and Advances by the Madras Government. As a result of the gradual repayment of the principal, the interest portion of the repayment showed a decrease in each successive year from 1938-9 and there was a corresponding increase in the portion representing principal shown as a receipt under this head. The final repayment was made in 1947-8.

Reference to
pages in the
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(ii) *Post autonomy debt, i.e., loans raised by the Government in the open market and from the Government of India after 1st April 1937.*—The amount of each loan utilized for re-lending to agriculturists, local bodies, etc., from 1937-8 is amortized by annual contributions beginning from the financial year after that in which each such loan is raised and continuing throughout the period of currency of the loan. The contribution is calculated on a Sinking Fund basis at a rate of betterment equal to the nominal rate of interest on the loan and an amount equal to this annual contribution is adjusted by credit under this head from recoveries initially credited as receipts under loans and advances by the Madras Government.

204 *Receipts in England.*—Miscellaneous receipts in England not pertaining to any of the descriptive major heads of revenue are credited to this head.

205. *Loss or gain by exchange.*—The loss or gain by exchange in respect of sterling transactions relating to all revenue and service heads is adjusted under this head instead of under individual major heads—See paragraph 553.

206. *Refunds.*—Refunds of deposits credited as lapsed under the minor head 'Unclaimed deposits' and of excess recoveries of election charges from local bodies are the main items under this head.

EXPLANATION OF VARIATIONS.

207. The apparent decrease in the estimates is due mainly to the change of classification by which the receipts from the Government Bus Service are shown separately under the head "XLVI-A. Receipts from Road Transport Schemes" with effect from 1949-50.

XLVI-A. Receipts from Road Transport Schemes—Gross Receipts.

50—51

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Receipts from Passenger Bus Service	..	..	91.03	91.01
Interest on Depreciation and other Reserve Funds	.. .. .	..	.62	1.21
Deduct—Refunds	.. .. .	..	— .01	— .01
Total—Gross Receipts	.. (a)	(a)	91.64	92.21

(a) Shown under XLVI. Miscellaneous.

Revenue.

208. This major head records the revenue realized from the Government Bus Service in Madras City, including the Automobile Workshop and Coach Building Factory, with effect from 1949-50.

Working expenses, which include contributions to the Depreciation and Accident Reserve Funds, are also adjusted in the accounts in reduction of the gross receipts under this head, but they are included in a separate demand for the purpose of voting by the legislature—See paragraphs 561-563.

209. *Receipts from Passenger Bus Service.*—This head includes receipts from the sale of tickets, scrap value of buses and other unserviceable articles, receipts on account of advertisements, overhead charges on jobs done in the Coach Building Factory and the Automobile Workshop and other miscellaneous receipts.

210. *Interest on Depreciation and other Reserve Funds.*—Interest at 4 per cent on the balances at the credit of the Depreciation and Accident Reserve Funds is credited to this minor head.

L. Miscellaneous adjustments between Union and States Governments.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Miscellaneous adjustments between Union and States Governments.	.21	.10	.21	.21

51

Revenue.

211. The fees realized on licences and permits issued by the district authorities under the Petroleum and the Explosives Acts and the rules thereunder are creditable to the Consolidated Fund of India. The Government of India have agreed to pay to the

Reference to
pages in the
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Madras Government for the agency work done by their officers an amount equal to the net fees realized in Madras. The fees realized are credited to the Consolidated Fund of India by deduction of the amounts from the receipt heads initially credited, and at the same time an equivalent amount is credited to the Madras Government as payment for the agency functions under the head "L. Miscellaneous adjustments between Union and States Governments" by debit to the Union Government.

LI. Extraordinary Receipts.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Final Estimate, 1950-51
Subventions from the Government of India for development schemes	277 70	500 00	502 67	21 27
Other items—				
Recovery from the Government of India towards leave contribution—				
Small Savings Scheme	04	..	..	..
Receipts of the Motor Transport Controller	15	09	09	09
Receipts of the Board of Revenue (Civil Supplies)	6 75	1 50	32 48	14 50
Total ..	284 64	501 59	535 24	227 86
<i>Deduct—Refunds</i>	<i>— 5 39</i>	<i>— 12</i>	<i>— 3 30</i>	<i>— 3 30</i>
Grand Total ..	279 25	501 47	531 94	224 56

Revenue.

212. *Subventions from the Government of India for development schemes.*—The grants from the Government of India to this Government towards the expenditure on unproductive Post-war Development schemes and Grow More Food schemes approved by them are credited to this head.

213. *Small Savings Scheme.*—The recovery from the Government of India towards the leave contributions for the staff employed on the scheme was credited to this head.

214. *Receipts of the Motor Transport Controller.*—To this head are credited the receipts relating to Motor Spirit Rationing Scheme, recovery from the Government of India on account of leave and passage contribution of the staff employed on work connected with the Motor Spirit Rationing Scheme, and fees for issue of duplicate record sheets.

215. *Receipts of the Board of Revenue (Civil Supplies).*—The sale-proceeds of food-stuffs including those confiscated by the Government and other receipts realized by the Board of Revenue (Civil Supplies) are credited to this head.

EXPLANATION OF VARIATIONS.

216. *Subventions from the Government of India for development schemes.*—The budget estimate for 1949-50 took credit for Rs. 3,50 lakhs as grants for Post-war Development schemes and Rs. 1,50 lakhs as grants for Grow More Food schemes. The Government of India subsequently intimated that the maximum grant for Development schemes in 1949-50 would be reduced to Rs. 2,50 lakhs and that grants for intensive cultivation schemes would be given only to the extent that the special bonus for procurement credited to this Government is not sufficient to cover the expenditure on approved schemes. Accordingly, credit has been taken in the revised estimate for 1949-50 for Rs. 2,50 lakhs as grants for Development schemes and Rs. 2,53 lakhs (roundly) under Grow More Food schemes, the latter sum representing the special procurement bonus (Rs. 2,03 lakhs) expected to be credited in 1949-50 and a small ordinary grant (Rs. 50 lakhs) for Grow More Food schemes. (The special procurement bonus was originally taken in reduction of the Capital outlay under State Trading schemes, but it has been decided that with effect from 1949-50 the amount should be taken as a direct receipt on the Revenue side.)

The Government of India have intimated that they will not be able to give any further grant for Post-war Development schemes. The budget estimate for 1950-51 therefore takes credit only for the special procurement bonus likely to be received in the year.

217. *Receipts of the Board of Revenue (Civil Supplies).*—The increase in the revised estimate for 1949-50 is mainly due to the collection of fees for the issue of licences under Food Grains Control Order, 1949, and their renewal in March 1950. The decrease in the budget estimate for 1950-51 is due to the fact that it provides only for the further renewal of licences.

LII-A. Transfer from Revenue Reserve Fund.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	Reference to Pages in the Detailed Budget Estimate of Revenue.
Transfer from Revenue Reserve Fund ..	5.00	..	..	..

Revenue.

53

218. This head records the amounts transferred or proposed to be transferred from the Revenue Reserve Fund to wipe off the deficit in the Revenue Account.

No deficit is anticipated for 1949-50 and it is proposed to leave the estimated deficit for 1950-51 uncovered.

LII-B. Civil Defence.

53

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Section I—Receipts relating to poolable expenditure—Miscellaneous ..	.41	..	.35	..
Section IV—Receipts relating wholly to Madras Government—Miscellaneous.	.12	..	.10	..
Total ..	.53	..	.45	..
<i>Deduct</i> —Refunds	— .06	..	— .02	..
Grand Total ..	.47	..	.43	..

Revenue.

219. The receipts relating to Civil Defence dealt with in paragraph 558 below are credited to this major head.

DEMANDS FOR GRANTS.**Demand I—Land Revenue.**

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	Reference to pages in the Detailed Annual Estimate of Expenditure.
7. Land Revenue—					
Charges of Administration	4.48	4.22	4.42	1.60	1-6
Survey, settlement and record operations	9.53	7.01	14.87	32.04	
Land records	7.61	7.53	7.34	7.38	
Assignments and compensations ..	15.49	15.29	15.36	15.31	
Charges in England .. .. .	.34	..	.12	.03	
Lump-sum provision for the merged areas .. .. .	..	..	..	.17	
Total ..	37.45	34.05	42.11	56.53	

Expenditure.

220. In Madras the greater part of the cost of the collection and administration of the land revenue is not debited to the major head "7. Land Revenue." The work is performed by the district staffs of the Revenue department, the cost of which is debited to the head "25. General Administration—District Administration" which is included in Demand XI. Expenditure incurred exclusively in connexion with the administration of the land revenue is debited to the major head "7. Land Revenue" as described below.

221. *Charges of administration.*—The expenditure on the officer and staff appointed for the work of rent reduction in estates and expenditure on tribunals for the apportionment and distribution of compensation payable in respect of estates are debited to this minor head.

222. *Survey, settlement and record operations.*—Charges incurred on account of the Central Survey Office in Madras and the Range and Mobile Survey staff working in the districts, Survey and Settlement of Estates under Act XXVI of 1948 and expenditure on the Director of Survey and Settlement for superintending the taking over of estates are debited to this minor head.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

223. *Land records*.—The expenditure incurred on the maintenance of ryotwari, estate, municipal and union surveys and on record-of-rights operations is debited to this minor head.

224. *Assignments and compensations*.—The expenditure debited to this minor head is that on assignments of land revenue in lieu of land for the performance of meritorious services to the State, payments to religious institutions in lieu of deductions from the revenue collections, alienations of land revenue to inamdars and other grantees, compensation to excluded proprietors and others in lieu of resumed lands, payments to local bodies in respect of fishery rentals and tree-tax collected by the Revenue department on their behalf, and payments to mufassal municipalities representing the excess of the ground-rent collected over the ordinary agricultural assessment on land in municipal areas.

225. *Charges in England*.—The leave salary and sterling overseas pay of the officers of the Survey Department, law charges incurred in England in connexion with Supreme Court appeals, and the cost of stores purchased for the Survey office are debited to this head.

EXPLANATION OF VARIATIONS.

226. The increase in the revised estimate for 1949-50 is due to the provision made for the survey and settlement of estates taken over by the Government including the cost on account of the Director of Survey and Settlement for superintending the taking over of estates. The budget estimate for 1950-51 includes a full year's provision for such expenditure, partly offset by the smaller provision made for the Special Officer for rent reduction in estates and his staff as their work is expected to be finished shortly.

7-13

Demand II—Excise.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
8. Excise—				
Superintendence	3.25	2.69	2.52	2.58
District executive establishment	55.21	71.12	71.14	62.52
Distilleries .. .. .	.99	.51	.51	.51
Cost of opium supplied to Excise Department	5.36	5.59	2.48	1.90
Compensations	4.09	2.02	2.41	1.64
Charges in England .. .. .	.14	..	.09	..
Lump-sum provision for merged areas .. ..	..	..	..	.10
Lump-sum deduction on account of retrenchment .. .. .	..	5.04	..	..
Total	69.04	76.89	79.15	69.25

Expenditure.

227. *Superintendence*.—The expenditure on headquarters, divisional and circle supervision in the Excise Department is debited to this minor head. The expenditure relating to headquarters supervision includes a proportion of the combined pay of all the Members of the Board of Revenue and all expenditure connected with the establishments employed directly for Excise administration in the office of the Board including the laboratory staff. The expenditure on divisional and circle supervision comprises the expenditure on Deputy and Assistant Commissioners and their staff.

228. *District executive establishment*.—The expenditure on inspecting, prohibition and preventive staffs of the Excise Department in the mufassal is debited to this minor head.

229. *Distilleries*.—Expenditure relating to the Government distillery establishments and the staff employed for the supervision of spirituous medicinal preparations manufactured in private laboratories is debited to this minor head. The cost on account of the latter is recovered in full together with leave and pensionary contributions and credited to the heads "VIII. Provincial Excise" and "XLIV. Receipts in aid of superannuation," respectively.

230. *Cost of opium supplied to Excise Department*.—The cost of opium bought by the Madras Excise Department from the Ghazipur opium factory of the Government of India is debited to this minor head.

231. *Compensations*.—The items included under this head are (1) rebate of duty on opium and ganja supplied to the French Government; (2) compensation paid to some Governments as the equivalent of the duty collected in the Madras State on spirituous medicinal preparations, beer and Indian-made foreign spirits exported for consumption in their areas; and (3) a sum of about Rs. 100 paid every year as toddy compensation to an estate in Chingleput district as a long-standing obligation.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

232. *Charges in England*.—Leave allowances and sterling overseas pay of the officers of the Excise department, a proportion of such items relating to the Members of the Board of Revenue, the annual contribution to the International Bureau against Alcoholism, Lausanne, and the expenditure on stores for the Excise department incurred in England are debited to this head.

EXPLANATION OF VARIATIONS.

233. The budget estimate for 1949-50 took credit for a saving of Rs. 5.04 lakhs on account of retrenchment of staff, etc.; but the anticipated saving has not materialised in full and hence the increase in the revised estimate.

234. The decrease in the budget estimate for 1950-51 is mainly due to the absence of the special provision made in 1949-50 for the purchase of equipment (such as jeeps, buses, etc.), required for the use of the Prohibition enforcement staff.

Demand III—Stamps.

14-15

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
9. Stamps—				
Superintendence	41	43	39	39
Non-judicial—				
Charges for the sale of stamps	16.73	17.48	16.67	16.67
Cost of stamps supplied from Central Stamp Stores	1.99	2.00	2.00	2.00
Total—Non-judicial ..	18.72	19.48	18.67	18.67
Judicial—				
Charges for the sale of stamps	1.00	.93	1.03	1.03
Cost of stamps supplied from Central Stamp Stores	1.03	.70	.90	.90
Total—Judicial ..	2.03	1.63	1.93	1.93
Lump-sum provision for merged areas ..	..	..	..	.03
Grand Total ..	21.16	21.54	20.99	21.02

Expenditure.

235. The expenditure connected with the manufacture and sale of stamps is booked separately as a rule for non-judicial stamps and for judicial stamps. The undermentioned charges are exceptions:—

(1) The pay and contingent expenditure of salaried vendors are debited under non-judicial stamps, though they sell both kinds of stamps.

(2) The manufacturing charges for stamped copy papers and the discount allowed to vendors for selling them are debited under judicial stamps, though they are neither judicial nor non-judicial stamps.

(3) The general charges incurred for supervision and transport in connexion with both kinds of stamps, inclusive of charges in England, are combined and booked separately.

236. *Superintendence*.—The expenditure incurred by the Superintendent of Stamps in Madras City, and the freight and other charges incurred by him and by Collectors for the transport and custody of stamps are debited to this minor head. The expenditure in the Superintendent's office represents one-fourth of the pay of the Assistant Superintendent of Stamps and Stationery and of the subordinate and menial staff. The remaining three-fourths is debited to the head "56. Stationery and Printing," as representing the share of the Stationery department—see paragraph 528. No portion of the pay of the Superintendent of Stamps and Stationery, who is also the Collector of Madras, is debited to either head.

NON-JUDICIAL.

237. *Charges for the sale of stamps*.—The pay and contingent expenditure of salaried vendors (who are employed only in Madras City) and the discount allowed to non-salaried licensed vendors in Madras City and in the mufassal are debited to this minor head.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

238. *Cost of stamps supplied from Central Stamp Stores.*—All stamps are manufactured by the Government of India Security Printing Press at Nasik and the charges payable to the Press including the cost of paper are debited to this minor head.

JUDICIAL.

239. *Charges for the sale of stamps.*—The discount allowed to non-salaried vendors in Madras City and in the mufassal for the sale of court-fee stamps and stamped copy papers is debited to this minor head.

240. *Cost of stamps supplied from Central Stamp Stores.*—See the corresponding sub-paragraph under the heading “Non-judicial” above

EXPLANATION OF VARIATIONS.

41. The decrease in the estimates is due to smaller expenditure by way of discount allowed to non-salaried stamp-vendors in the mufassal

16-25

Demand IV—Forest.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
10. Forest—				
General direction	1.57	1.74	1.86	1.64
Conservancy and Works	36.45	39.59	40.75	39.69
Establishments	39.92	41.27	40.11	43.17
Charges in England	1.16	.65	.68	.03
Lump-sum provision for merged areas .. .. .	..	..	..	1.70
Total ..	79.10	83.25	83.40	86.23

Expenditure.

242. *General direction.*—The pay and allowances of the Chief Conservator of Forests, his personal assistants and office establishments, the contingent expenditure of his office and the expenditure on the purchase of clothing and equipment for all Forest establishments are debited to this minor head.

243. *Conservancy and Works.*—The expenditure debited to this minor head is that incurred as working expenses in extracting timber and other produce from the forests and making them suitable for the market, and on regeneration and replacement in exploited areas and the general maintenance of the forests in a state of normal efficiency. The expenditure on the post-war development schemes relating to forest reservation including village forests and to extension of casuarina plantations is also debited to this head. Feed and upkeep of elephants and draught cattle, renewals and replacements of carts, stores, tents, tram-trucks (in Sriharikota in Nellore district), tools and boats, purchase of furniture and crockery for inspection bungalows and rest-houses, construction, repairs and upkeep of roads, bridges and buildings, demarcation and maintenance of boundaries, compiling working plans, provision of water facilities in grazing grounds and fire protection are some of the items of maintenance. Regeneration includes sowing, weeding and thinning and cultural operations. Rents for forests taken on lease from private owners, compensation payments to the Muttadars of Rampa, rewards to informers in connexion with forest offences, ninety per cent of compounding fees paid to forest panchayats in respect of offences in panchayat forests reported by them, compensation payments to the Nilgiri Game Association, the contribution to the Survey of India Department for survey and forest map work done for the Government of Madras, and expenditure on the investigation of the spike disease of sandal and on the manufacture of lac polish and sealing-wax, etc., are also debited to this minor head.

244. *Establishments.*—The expenditure shown under this minor head is that on account of Conservators of Forests, District Forest Officers, Inspector of Livestock and Veterinary Assistants, the Silviculturist, the Forest Engineer, the Utilization Officer, Working Plans Officers, and their subordinate staff and contingencies, Chenchu establishments, and training schools for subordinates. The cost of staff employed in connexion with post-war development schemes is also debited to this head.

245. *Charges in England.*—Under this minor head are shown the leave salary of officers on leave in England, sterling overseas pay, the cost of stores purchased in England, and stipends granted to officers deputed for technical training in the United Kingdom.

EXPLANATION OF VARIATION.

246. *Conservancy and works*.—The increase in the revised estimate for 1949-50 is due to larger expenditure on timber and sandalwood extracted and also due to sleeper operations conducted on a larger scale than originally anticipated in the South Kanara and Palghat Divisions and the transport of a large quantity of timber from the Nilgiri Division to Nanjengode. The decrease in the budget estimate for 1950-51 is mainly due to the smaller quantity of timber and sandalwood expected to be extracted next year.

247. *Establishments*.—The decrease in the revised estimate for 1949-50 is due mainly to the restricted provision under 'Allowances and Honoraria' as a measure of economy. The increase in the budget estimate for 1950-51 is on account of the additional staff for the special Forest circle and for works connected with the administration of the Madras Preservation of Private Forests Act of 1946 and the proposed transfer to the department of the Forest Panchayats in the Krishna, Guntur and Chittoor districts.

Reference to pages in the Detailed Annual Estimate of Expenditure.

Demand V—Registration.

26-28

			Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
11. Registration—						
Superintendence	..	..	1.12	1.16	1.19	1.20
District charges	..	..	50.74	51.99	50.19	51.12
Lump-sum provision for merged areas.			..	..	..	.56
Lump-sum deduction on account of retrenchment.			..	— 2.99	..	..
Total	..		51.86	50.16	51.38	52.88

Expenditure.

248. *Superintendence*.—The pay and allowances of the Inspector-General of Registration and of his Personal Assistant and the subordinate staff employed in his office solely for work connected with the administration of the Indian Registration Act, 1908, are debited to this minor head. The expenditure connected with the other duties of the Inspector-General as Registrar of Joint Stock Companies, Administrator of the Indian Partnership Act and Registrar-General of Births, Deaths and Marriages is debited to the head "47. Miscellaneous Departments—Registrar of Joint Stock Companies (Central), Administration of the Indian Partnership Act (Madras State) and Registration of Births and Deaths (Madras State)."

249. *District charges*.—To this head are debited the pay, allowances and contingent expenditure of District Registrars and Sub-Registrars and their establishments, inclusive of the expenditure on the return of documents to parties by post (which is recovered in advance and credited to the head "XI. Registration"). The district registration staff performs also work connected with the registration of joint stock companies for which a fixed annual contribution of 30 lakh is paid by the Government of India. A sum of 28 lakh out of this is adjusted in reduction of expenditure under this minor head and the balance representing leave and pensionary contributions is credited to the head "XLIV Receipts in aid of Superannuation."

EXPLANATION OF VARIATIONS.

250. The increase in the revised estimate for 1949-50 is due to the fact that retrenchment of staff could not be effected to the extent originally anticipated. The budget estimate for 1950-51 allows for increments and for the expenditure on account of the Sub-Registrars in the merged areas of Pudukkottai and Banganapalle.

Demand VI—Motor Vehicles Acts.

29-30

			Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
12. Charges on account of Motor Vehicles Acts—						
Charges of collection	..	..	1.22	1.18	1.19	1.18
Inspection of motor vehicles	..	..	1.45	1.40	1.48	1.51
Compensation to local bodies	..	..	95.56	90.25	90.26	90.26
Other charges	..	..	3.44	2.91	3.33	4.32
Total	..		1,01.67	95.74	96.26	97.27

Expenditure.

251. The expenditure incurred in administering the Motor Vehicles Act 1939, and the rules issued thereunder and the Madras Motor Vehicles Taxation Act, 1931, and on the collection of the Madras Motor Vehicles Tax is debited to this major head.

252. *Charges of collection.*—The pay, allowances and contingent expenditure of the staff employed for the accounting work connected with the collection of the Madras Motor Vehicles Tax in the office of the Commissioner of Police, who is the estimating officer, and of the staff employed in Madras City and in the mufassal for issuing and checking licences are debited to this minor head.

253. *Inspection of motor vehicles.*—The pay, allowances and other expenditure of the staff employed for the inspection of motor vehicles under the Motor Vehicles Act and the rules issued thereunder, including the honoraria paid to District Superintendents of Police for doing the work in certain districts for which motor vehicle inspectors have not been appointed, the honoraria paid to clerks in the offices of the Commissioner of Police, Madras, and District Superintendents of Police for furnishing extracts (for which fees are levied) from the register of motor vehicles to trading firms and the expenditure on the purchase of brake efficiency testing meters for supply to inspecting officers are debited to this minor head.

254. *Compensation to local bodies.*—To this minor head are debited the payments of compensation to local bodies under the Madras Motor Vehicles Taxation Act 1931. The procedure for calculating and disbursing these amounts has been described in paragraph 16.

255. *Other charges.*—The expenditure on account of the Central Road Traffic Board, the Road Traffic Board in Madras City and the Regional Transport Authorities in the mufassal, including the pay and allowances of the staff and contingent and other charges, the travelling allowances paid to the non-official members of the Central and Regional Road Traffic Boards and the erection of traffic signs is debited to this minor head.

EXPLANATION OF VARIATIONS.

256. The increase in the budget estimate for 1950-51 is due to the provision made for the amalgamation and reconstitution of the existing jurisdiction of the regional transport authorities into 13 regional transport officers' ranges.

31-34

Demand VII—General Sales Tax and Other Taxes and Duties.

	Accounts, 1948-49.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
15. Other Taxes and Duties—				
Charges under the Electricity Acts ..	1.90	1.91	2.03	2.11
Entertainments Tax	33.82	87.23	96.02	96.02
Betting Tax .. ..	.14	.11	.14	.14
Collection charges—Sales Taxes ..	33.57	33.78	39.79	40.12
Charges in England .. ..	.04	.04	.05	.04
Lump-sum provision for merged areas ..	..	..	..	.51
Total ..	1.19 47	1,23.07	1,38.03	1,38.94

Expenditure.

257. *Charges under the Electricity Acts.*—The charges on account of the Chief Electrical Inspector and his staff and contingencies and those on account of the statutory inspections carried out by the officers of the Electricity department on behalf of the Chief Electrical Inspector are debited to this head. The charges incurred on account of the staff employed for the administration of the Madras Electricity Duty Act, 1939, are also debited to this head.

258. *Entertainments Tax.*—The manufacturing cost and freight charges of entertainment tax stamps supplied by the Central Stamp Stores, Nasik, and the net proceeds of the tax paid to local bodies are debited to this head. The payments are made to local bodies once a quarter on the 16th of the month following each quarter.

259. *Betting Tax.*—The commission of one per cent of the total collections payable to the Madras Race Club for collecting the betting tax from book-makers is debited to this minor head. The commission is paid in arrears, i.e., the commission due for 1949-50 will be paid only in 1950-51.

260. *Collections charges—Sale Taxes.*—The charges incurred on account of the Commercial Taxes branch of the Board of Revenue (including one-fourth of the combined pay of all the Members of the Board), the Commercial Tax Officers, the Deputy and Assistant Commercial Tax Officers and their staff for the administration of the Madras Entertainments Tax Act, 1939, the Madras Sales of Motor Spirit Taxation Act, 1939, and the Madras General Sales Tax Act, 1939, are debited to this head.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

261. *Charges in England.*—The charges, if any, incurred in England on account of leave salary and sterling overseas pay of officers whose pay is debited to this head and one-fourth of the leave salary and sterling overseas pay of the members of the Board of Revenue, and the cost of stores, if any, purchased for the Chief Electrical Inspector are debited to this head.

EXPLANATION OF VARIATIONS.

262. *Entertainments Tax.*—The increase in the estimates is due to the larger amount payable to local bodies consequent upon increased receipts from the Entertainments Tax.

263. *Collection charges—Sales Taxes.*—The increase in the estimates is mainly due to the employment of additional staff in the Commercial Taxes department to improve the administration.

Irrigation Expenditure.

35-45

264. Irrigation works, including navigation, embankment and drainage works, are classified under two major divisions, namely:—

(i) Works for which capital and revenue accounts are kept subdivided into productive and unproductive works, and

(ii) Works for which neither capital nor revenue accounts are kept.

The first category comprises works for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, and the second comprises works for which the maintenance of such accounts is impossible or unnecessary, either because they produce little or no revenue or because, owing to their restricted size, it is not worthwhile to examine the return from the outlay on each individual work. Ordinarily capital and revenue accounts are kept for each work which costs over ₹50 lakh.

265. *Works for which capital and revenue accounts are kept.*—‘Capital’ bears all charges for the first construction and equipment of a project, charges for maintenance of sections not opened for working, and charges for subsequent additions and improvements. After the construction estimate of a project is closed, expenditure on extensions and improvements is treated as Capital outlay only if the estimates exceed ₹01 lakh in each case and are for—

(1) works which are themselves directly remunerative (e.g., new distributaries and works for increasing the canal discharge), or

(2) works which are necessary for the full development of the project, though not directly remunerative.

If the cost of renewals and replacements of the existing works of a project really represents an increase in the Capital value of the project and exceeds the cost of the original work by Rs. 1,000, the excess over the original cost is debited to the Capital account.

Working expenses include—

(1) repair and maintenance charges;

(2) the cost of extensions and improvements which are considered to be neither directly remunerative in themselves nor necessary for the full development of the project and of other works for which the estimates do not exceed ₹01 lakh in each case, and

(3) the cost of renewals and replacements of existing works, except to the extent to which it is debitable to the Capital account.

Capital Expenditure.

266. Capital expenditure may be incurred on—

(a) new productive projects and extensions and improvements of existing projects which are treated as separate works and are productive;

(b) works connected with existing productive systems and treated as parts of the systems;

(c) new unproductive projects, and

(d) works connected with existing unproductive systems.

Productive works are works which are expected to produce after a certain period a net annual return (after deducting all working expenses including maintenance) at least equal to the annual interest at a certain rate (fixed from time to time on the basis of the

Reference to
pages in the
Detailed Annual
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rate at which the Government expect to be able to borrow over an extended period) of the total capital 'sum-at-charge' in the Capital account of the work. The return fixed for works sanctioned from 1st April 1947 is 4 per cent per annum. All other work are classed as unproductive.

Capital expenditure on (a) may be met from sources other than current revenues such as accumulated balances and loans, as also that on (b), provided an individual work is, by itself, productive and its estimated cost is not less than Rs. 10,000. Works connected with the existing productive systems which are not in themselves productive should be financed from current revenues, unless the estimated cost of an individual work exceeds Rs. 5 lakhs when it may be financed from non-revenue sources.

Capital expenditure on (c) and (d) is ordinarily financed from current revenues subject to the following exceptions :—

(1) If the expenditure is so large that it will be too heavy a charge on current revenues, e.g., expenditure on a work estimated to cost over Rs. 5 lakhs, it may be debited to the Capital Account outside the Revenue Account ; and

(2) If the work is intended to give protection against famine or to prevent famine, it may irrespective of the amount of the estimated cost, be financed from the Famine Relief Fund, so long as the balance in the Fund does not fall below Rs. 40 lakhs.

Demands for Irrigation Expenditure.

267. Expenditure connected with irrigation is included in the following demands :—

Demand VIII—Irrigation.

Demand XXXV—Capital Outlay on Irrigation.

But these two demands do not show all the expenditure on irrigation. The whole of the actual expenditure on Public Works Department establishments and tools and plant except that on any special establishments for, and on tools, plant and machinery obtained to meet the special requirements of, a particular irrigation work is first shown under the major head 50. Civil Works and then distributed *pro rata* at the end of the year between the Irrigation, Civil Works and other heads. Though the portion of this expenditure which relates to the Irrigation Department is thus finally booked in the accounts under the major heads included in Demands VIII and XXXV, yet for the purpose of the demands all the expenditure on Public Works Department establishment and tools and plant is included in Demand XXVI—Civil Works—Establishment and tools and plant, and no part of it is included in Demands VIII and XXXV—*See* also paragraph 486.

35-45

Demand VIII—Irrigation.

268. The demand includes the expenditure booked under the major heads shown below :—

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses ..	83.91	76.10	1,02.11	97.55
17. Irrigation—Interest on works for which capital accounts are kept	1,04.15	1,17.69	1,16.00	1,34.00
18. Irrigation—Other revenue expenditure financed from ordinary revenues—				
Public Works Department	90.56	1,36.09	1,10.93	80.95
Minor Irrigation	35.89	1,27.08	71.83	76.14
19. Construction of irrigation, navigation, embankment and drainage works ..	3.10	9.08	8.61	5.45
Total ..	3,16.85	4,66.04	4,09.48	3,54.22

269. XVII. *Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses.*—Though working expenses are adjusted in the accounts under a revenue head in reduction of receipts in order to ascertain the net revenue from a project and assess its productivity, they are included in this grant because they involve expenditure to be met from the consolidated Fund of the state of Madras. Working expenses include expenditure on extensions and improvements, maintenance and repairs, special establishments and special tools and plant.

270. 17. *Irrigation—Interest on works for which capital accounts are kept.*—The purpose of this head is explained in paragraphs 289 and 293.

271. 18. *Irrigation*—Other revenue expenditure financed from ordinary revenues.—The expenditure on works including those financed from the Famine Relief Fund for which no capital accounts are kept is recorded under this major head. It is divided into the following two sections :—

Works in charge of the Public Works Department, and minor irrigation works in charge of the Revenue Department.

272. *Works in charge of the Public Works Department*.—Expenditure on original works, extensions and improvements, and maintenance and repairs, and on surveys and investigation of new projects is debited to this section.

273. *Minor irrigation works*.—The expenditure on account of minor irrigation supervisors, overseers and other establishments under the control of Collectors and an ordinary maintenance and repairs of minor irrigation works is debited to this section.

274. 19. *Construction of irrigation, navigation, embankment and drainage works*.—Capital outlay on works for which capital and revenue accounts are kept, if met from current revenues or from the Famine Relief Fund, is debited to this major head.

275. The figures by minor heads under the several major heads included in this demand are explained in the succeeding paragraphs.

Reference to
pages in the
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XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.

35-38

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50	Budget Estimate, 1950-51.
Irrigation Works—Productive Works—				
Extensions and improvements	10.26	14.18	15.33	11.56
Maintenance and repairs	59.21	51.82	69.73	73.51
Establishment	— .53	.03	.75	.74
Total—Irrigation Works—Productive Works ..	68.94	66.03	85.81	85.81
Irrigation Works—Unproductive Works—				
Extensions and improvements .. ..	.05	.17	.45	.01
Maintenance and repairs	5.83	4.61	6.91	7.38
Total—Irrigation Works—Unproductive Works ..	5.88	4.78	7.36	7.39
Navigation, Embankment and Drainage Works— Unproductive Works—				
Extensions and improvements	1.13	1.30	1.80	.19
Maintenance and repairs	6.32	5.08	5.75	5.62
Total—Navigation, Embankment and Drain- age Works—Unproductive Works ..	7.45	6.38	7.55	5.81
Pension charges	1.58	1.20	1.39	1.43
Lump deduction for probable savings ..	..	— 2.79	..	— 2.89
Grand Total ..	83.85	76.10	1,02.11	97.55

EXPLANATION OF VARIATIONS.

276. The increase in the revised estimate for 1949-50 is due to the larger provision for the Peddalanka drain in the Krishna Delta System, for the Marakkakorayar in the Cauvery Delta System and for maintenance charges under both the delta systems. The decrease in the Budget Estimate for 1950-51 is due to smaller provision for the Peddalanka drain in the Krishna Delta System and for the Kattalai bed regulator in the Cauvery Delta System.

17. IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate 1950-51.
17. Irrigation works—				
Productive .. ..	..	72.13	71.40	73.18
Unproductive .. ..	..	41.27	40.38	56.53
Navigation, Embankment and Drainage Works— Unproductive				
.. ..	..	4.29	4.22	4.29
Total ..	1,04.15	1,17.69	1,16.00	1,34.00

EXPLANATION OF VARIATIONS.

277. *Irrigation works*.—The estimates are the result of applying the rates of interest adopted to the cumulative capital outlay up to each of the years mentioned—see paragraphs

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.
39-43

18 IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate 1950-51.
Irrigation works—				
Public Works Department—				
Works	2.16	8.83	13.45	15.46
Extensions and improvements	9.72	10.45	14.96	13.47
Maintenance and Repairs	34.96	38.74	46.87	45.26
Establishments	11.62	4.53	6.26	3.80
Tools and Plant	4.80	40.32	20.00	20.00
Other Charges	10.24	36.11	5.00	4.17
Grants-in-aid .. .. .	.18	.13	.13	.13
Suspense	2.41	— .06	— 15.41	..
Total—Public Works Department ..	76.10	1,39.05	91.26	1,02.29
Minor Irrigation—				
Works	1.07	92.40	35.65	1.88
Maintenance and Repairs	30.32	30.00	31.59	29.82
Establishment	4.45	4.62	4.52	4.38
Tools and Plant .. .. .	.02	.05	.05	.05
Grants-in-aid .. .. .	.03	.01	.01	.01
Total—Minor Irrigation ..	35.89	1,27.08	71.83	36.14
Total—Irrigation works ..	1,11.99	2,66.13	1,63.09	1,38.43
Navigation, Embankment and Drainage Works—				
Public Works Department—				
Works	2.91	1.65	3.07	..
Extensions and improvements .. ..	.06	7.70	5.69	6.41
Maintenance and Repairs	11.46	10.88	10.88	10.69
Other Charges .. .. .	.03	.03	.03	.03
Total—Navigation, etc., works ..	14.46	20.26	19.67	17.13
Lump deduction for probable savings ..	..	— 23.26	..	— 39.65
Lump addition for regrant of lapses ..	..	.04	..	.05
Lump-sum provision for merged areas ..	..	..	..	1.13
Grand Total ..	1,26.45	2,63.17	1,82.76	1,17.09

EXPLANATION OF VARIATIONS.

278. The decrease in the revised estimate for 1949-50 is due to smaller expenditure on Grow More Food Irrigation Schemes and on tank restoration, improvements to tanks, channels, spring ponds, etc., for which a lump sum of Rs. 32 lakhs and of Rs. 100 lakhs respectively were made in the budget. The further decrease in the budget estimate for 1950-51 is mainly due to the provision for tank restoration, etc., schemes and new Grow More Food Schemes being made under the capital head '68 Irrigation' instead of under this head.

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19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Financed from Ordinary Revenues—				
Irrigation works—				
Productive works	— .49	.57	1.83	1.91
Unproductive works	3.46	9.27	3.41	3.90
Navigation works—				
Unproductive .. .. .	.02	..	3.28	..
Pension charges .. .. .	.08	.09	.09	.05
Lump deduction for probable savings ..	..	— .98	..	— .58
Lump addition for regrant of lapses ..	..	.13	..	.17
Total ..	3.07	9.08	8.61	5.45

EXPLANATION OF VARIATIONS.

279. The decrease in the budget estimate for 1950-51 is mainly due to the fact that the revised estimate for 1949-50 includes the expenditure on a special work—provision of a wharf in the Buckingham canal.

22. Interest on Debt and Other Obligations.

Reference to
pages in the
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	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Interest on ordinary debt—				
Interest on permanent loans ..	45·24	45·71	44·97	44·39
Discount on loans .. ..	..	..	..	..
Floating loans	1·72	1·75	2·87	2·25
Other items (including expenditure connected with the issue of a new loan)	·34	·42	·34	·35
Interest on loans taken from the Government of India	32·43	40·86	40·86	40·65
Total ..	79·73	88·74	89·04	87·64
Interest on unfunded debt—				
Special loans	·21	·16	·19	·16
State Provident funds	19·86	19·42	20·21	21·25
Total ..	20·07	19·58	20·40	21·41
Interest on other obligations	·24	·29	·91	1·54
Lumpsum provision for merged areas .. ..	..	..	..	·08
Grand Total ..	100·04	108·61	110·35	110·67
Deduct—				
Interest transferred to commercial departments	— 1,73·58	— 2,19·69	— 2,12·39	— 2,62·35
Net Total ..	— 73·54	— 1,11·08	— 1,02·04	— 1,51·68

INTEREST ON ORDINARY DEBT.

280. The term ordinary debt covers all loans taken from the Government of India or raised in the open market, and includes temporary ways and means advances made by the Reserve Bank of India.

281. *Interest on permanent loans.*—The term permanent loans applies here to loans with a currency of more than twelve months from the date of issue other than loans from the Government of India.

282. *Discount on loans.*—When the issue price of a loan is fixed at less than the nominal par value, the difference between the par value and the issue price is termed discount. It is debited to this head either in full in the year in which the loan is raised or in instalments over a period not exceeding the currency of the loan.

283. *Floating loans.*—These are temporary loans with a currency of not more than twelve months. They include loans raised by selling treasury bills in the market and also ways and means advances from the Reserve Bank of India. The discount (which is really interest on the amount borrowed) on treasury bills actually maturing in a financial year, the discount which has accrued up to the end of a financial year on the bills maturing in the subsequent year and the interest on ways and means advances repaid during a financial year are debited to this head.

284. *Other items.*—To this minor head is debited the remuneration paid to the Reserve Bank of India for the management of the Government's public debt and also all expenses connected with the issue of new loans inclusive of commission, brokerage, advertisement charges, etc., and other expenditure connected with the issue of treasury bills and miscellaneous items.

285. *Interest on loans taken from the Government of India.*—The loans due to the Government of India as on the 31st March 1937, were consolidated into a single loan repayable in 45 years from the year 1937-8 with interest at 4·50 per cent. The annual equated payment in respect of both interest and principal was 39·29 lakhs payable in half-yearly instalments on the 15th September and the 15th March. During the three years 1942-3, 1943-4 and 1944-5, special repayments were made by arrangement with the Government of India, and as a result, the amount of the annual equated payment payable by the Madras Government from 1945-6 has been reduced to Rs. 19·53 lakhs. The portion representing interest is debited to this minor head. A full year's interest became payable each year from 1938-9, the amount decreasing in each successive year from 1939-40

Reference to
pages in the
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as a result of the gradual repayment of the principal. The portion representing repayment of principal (which is debited to the head "23. Appropriation for reduction or avoidance of debt") therefore increases in successive years to the same extent.

INTEREST ON UNFUNDED DEBT.

286. Unfunded debt includes certain ancient and irredeemable interest-bearing obligations which are treated as special loans and also the provident fund deposits of servants of the Madras Government.

287. *State Provident Funds.*—The liability on account of State Provident Fund deposits devolved on the Madras Government as from the 1st April 1937 in respect of their servants. The rate of interest allowed on the deposits in a particular year is ordinarily the average borrowing rate during the five preceding financial years, provided that, if the rate of interest thus determined for a year is less than 4 per cent, all existing subscribers to the General Provident Fund in the year preceding that for which the rate has, for the first time, been fixed at less than 4 per cent, shall be allowed interest at 4 per cent.

288. *Interest on other obligations.*—Under this head is debited interest paid in pursuance of court decrees and also interest on the depreciation reserves deposited with the Government in respect of the Cinchona Plantations, the Kerala Soap Institute, the Industrial Engineering Workshops and the Government Fish Laver Oil Factory, Kozhikode, the accounts of which are maintained on commercial principles. The interest on depreciation reserve deposits is credited to the appropriate heads under "XXXII. Industries." The rate of interest allowed is the same as that charged to the concerns on the Capital invested in them under the arrangement described in the next paragraph.

289. *Deduct—Interest transferred to commercial departments.*—The Irrigation and Electricity Systems for which capital and revenue accounts are kept are treated as quasi-commercial concerns, whilst certain other undertakings (including those just mentioned above) are treated as commercial undertakings. Regular profit and loss statements are prepared for them every year.

The Capital outlay on these objects may have been met from loans (the interest on which is debited to the minor head "Interest on ordinary debt") or from current revenues or balances or net receipts under deposits and advances. As a preliminary to ascertaining the profit or loss on each of these undertakings, the head of account concerned (namely, "17. Irrigation—Interest on works for which Capital accounts are kept," "43. Industries" or "52. Interest on Capital outlay on Electricity schemes") is debited with interest on the total Capital outlay irrespective of the source from which it was actually provided. The amount debited as interest to these heads is shown as a deduction under the present head "22. Interest on debt and other obligations." This is only a book adjustment as between different heads of account and does not affect the expenditure as a whole.

The interest to be debited to commercial departments is calculated in respect of Capital outlay incurred in each year at a rate to be fixed by the Government for that year with reference to the borrowing conditions of the year and the desirability of avoiding minor variations in the rate from year to year. Once the rate to be charged in respect of the Capital outlay incurred in a given year has been fixed, it remains constant and interest is charged at that rate every year permanently on that part of the Capital outlay.

It would not be reasonable to charge in a year a full year's interest on the outlay spread over the several months of that year. Interest is therefore calculated on the cumulative Capital outlay at the beginning of the year and on half the Capital outlay during that year, that is to say, on the average of the cumulative Capital outlay as at the commencement and at the close of the year.

EXPLANATION OF VARIATIONS.

290. *Permanent loans.*—The decrease in the estimates is due to provision having been made for the discharge of a portion of the permanent debt by purchase and cancellation out of the loan depreciation fund.

291. *Floating loans.*—The increase in the revised estimate for 1949-50 is due to the financing of capital expenditure by short-term borrowings, namely, ways and means advances and treasury bills. The budget estimate for 1950-51 assumes that the short-term borrowings in the form of ways and means advances and treasury bills during next year will be on a smaller scale than in the current year.

292. *Interest on Unfunded Debt—State Provident Funds.*—The increase in the revised estimate for 1949-50 is mainly due to the admission of probationers also as subscribers. The further increase in the budget estimate for 1950-51 is due to the anticipated larger deposits on account of the compulsory savings scheme.

293. *Deduct—Interest transferred to Commercial departments.*—The variations result from changes in the total capital outlay on which interest is charged.

The figures for cumulative capital outlay and the rates of interest adopted for calculating this interest are shown below :—

Reference to
pages in the
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CAPITAL OUTLAY.

Particulars.	To end of 1948-9.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	Total to end of 1950-51.
(1)	(2)	(3)	(4)	(5)
Irrigation, etc., works—				
Irrigation works—				
Productive	15,75.51	42.62	39.73	16,57.86
Unproductive	8,21.15	3,59.18	4,84.31	16,64.64
Navigation works	92.11	3.73	..	95.84
Total—Irrigation, etc., works ..	24,88.77	4,05.53	5,24.04	34,18.34
Industries—				
Cinchona	1,18.94	39.84	42.69	2,01.47
Kerala Soap Institute	36	— 09	03	30
Industrial Engineering Workshops ..	2.70	86	22	3.78
Hydrogenation Factory	2.43	..	..	2.43
Fish Liver Oil Industry	3.53	2.12	5.44	11.09
Andhra Paper Mills	28.52	4.31	4.11	36.94
Total—Industries ..	1,56.48	47.04	52.49	2,56.01
Electricity Systems	17,95.39	6,42.62	5,66.11	30,04.12
Grand Total ..	44,40.64	10,95.19	11,42.64	66,78.47

RATE OF INTEREST.

Period during which the capital outlay was incurred.	Rate of interest charged in the accounts.
(1)	(2)
	PER CENT
Capital outlay incurred before 1st April 1937	4.50
Do. 1937-8	4.35
Do. { 1938-9 }	4.25
{ 1939-40 }	
Do. { 1940-1 }	4.75
{ 1941-2 }	
Do. 1942-3	4.50
Do. { 1943-4 }	4.25
{ 1944-5 }	
{ 1945-6 }	
{ 1946-7 }	
Do. 1947-8	4.00
Do. 1948-9	4.00
Do. 1949-50	4.00
Do. 1950-1	4.00
	(Provisional)

23. Appropriation for reduction or avoidance of debt.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate 1950-51.
Sinking Funds (Provincial Loans)	65.33	71.12	70.92	70.92
Other Appropriations—Repayment of loans taken from the Government of India	4.35	4.55	4.53	4.76
Total ..	69.68	75.67	75.50	75.68

204. *Sinking Funds*.—Amounts set apart each year for the sinking funds in respect of loans raised in the open market and loans taken from the Government of India, repayable after a prescribed period, are debited to this head and credited to the deposit head “Appropriation for reduction or avoidance of debt—Sinking funds.” The deposit head is credited direct with the profits realized from the investment of the balances in the sinking funds and debited with charges for the redemption of debt either by the purchase of securities for cancellation or by direct discharge.

295. *Other Appropriations*.—This head is intended for the record of appropriations from revenues for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds.

296. *Sinking Funds (Provincial Loans)*.—The estimates provide for the following :—

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate 1950-51.
(1) Contributions to the Depreciation Funds of the Madras Government Loans.	24.06	24.06	24.06	24.06
(2) Contributions to the General Sinking Fund in respect of the loans raised by the Madras Government in the open market and from the Government of India repayable after a prescribed period	41.27	47.06	46.86	46.86
Total	65.33	71.12	70.92	70.92

In accordance with the notifications inviting applications for the open market loans raised by the Madras Government from 1937 onwards, the following provision for the amortization of each loan is made annually beginning with the financial year after that in which each of the loans was raised :—

(1) *Contribution to the Depreciation Fund*.—A sum equal to 1½ per cent of the total nominal value of the loan is set apart annually for the purchase of securities of the loan for cancellation.

(2) *General Sinking Fund*.—In addition to the annual contributions to the respective Depreciation Funds, an annual contribution is also made to a General Sinking Fund for amortization of the loans raised by the Government in the open market and loans taken from the Government of India other than the consolidated debt.

Having regard to the fact that the net earning power of the assets created by the greater portion of the loan funds is expected to exceed the interest on the debt and that Depreciation Reserve and Special Reserve Funds have been established for the Electricity Systems created out of the loan funds, a contribution to the General Sinking Fund which would not be sufficient to repay the outstanding portion of the loans in full on maturity was considered adequate and was made up to 1941-2. Owing to the favourable revenue position in 1942-3, the Government decided to contribute to the General Sinking Fund in that year as a temporary measure on a higher scale, according to which the accumulation in the General Sinking Fund (allowing for betterment) would be sufficient, if continued on that scale, to repay the undischarged balance of the loans in full on maturity. Contributions were made on this revised basis for all the loans from the years in which contribution was first made up to and including 1941-2. Accordingly contributions were made to the General Sinking Fund on this higher scale up to and including the year 1945-6. From 1946-7 the rate of contribution has been on the usual reduced basis.

297. *Repayment of loans taken from the Government of India*.—The debits to this head represent that portion of the annual equated payment to the Government of India which is treated as repayment of the principal of the consolidated loan and also any special repayment of principal that may be made to the Government of India, including repayments of loans given by the Government of India for specific purposes in connexion with the Grow More Food Campaign.

EXPLANATION OF VARIATIONS.

298. *Sinking Funds (Provincial Loans)*.—As no loan was raised in the open market or received from the Government of India in 1949-50, the provision made for sinking funds in 1950-51 is the same as for 1949-50.

299. *Other Appropriations—Repayment of loans taken from the Government of India*.—With the gradual repayment of the principal every year, the interest portion of the annual equated payment decreases and the portion representing repayment of principal increases correspondingly.

25. General Administration.

300. Charges that cannot suitably be accounted for under any other major head of expenditure are debited to be major head "25. General Administration". In view of the volume and heterogeneous character of this expenditure, it has been distributed for convenience over three Demands as follows :—

Demands IX.—Heads of State, Ministers and Headquarters staff.

Demand X.—Legislative Bodies.

Demand XI.—District Administration and Miscellaneous.

Demand IX.—Heads of States, Ministers and Headquarters Staff.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	Reference to pages in the Detailed Annual Estimate of Expenditure.
25. General Administration—					
Heads of States and Ministers—					
Salary of the Governor	94	66	66	66	50-67
Sumptuary allowance	23	23	23	23	
Secretarial staff of the Governor	52	56	56	55	
Staff and household of the Governor	3.04	2.58	2.61	2.43	
Expenditure from contract allowance	1.61	1.60	1.60	1.50	
Tour expenses	1.87	1.71	1.71	1.71	
Discretionary grants by His Excellency the Governor	25	25	25	25	
Ministers	6.36	6.45	6.67	5.46	
Secretariat and Headquarters establishments—					
Civil Secretariats	38.79	38.69	38.22	39.11	
Public Service Commission	2.79	2.84	3.10	3.08	
Board of Revenue, Financial Commissioner and establishments.	4.31	4.43	5.10	5.19	
Local Fund Audit establishments	4.90	5.85	4.77	5.25	
Agent for Government Consignments	15	16	17	16	
Miscellaneous <i>-Deduct-</i> Contribution recoverable from other Governments, Departments, etc.	— 0.4	— .77	— 1.03	— 1.21	
Charges in England	4.57	1.08	.20	.91	
Temporary deduction on account of retrenchment.	.	— 3.66	..	..
Total ..	69.68	62.66	65.22	65.28	

Expenditure.

300-A. The Second Schedule to the Constitution of India and the Government of India (Governors' Allowances and Privileges) Order, 1950, regulate the salary and allowances of His Excellency the Governor, and the funds (except in respect of discretionary grants) to be provided to enable him to discharge the duties of his office.

301. *Salary of the Governor.*—The annual salary fixed in the Second Schedule to the Constitution of India for the Governor is Rs 66,000.

302. *Sumptuary allowance.*—This is an allowance granted to the Governor for expenditure on social functions, such as balls, dinners and luncheons, and the entertainment of distinguished visitors at the Government Houses. The expenditure from the allowance is not subject to audit.

303. *Secretarial staff of the Governor.*—The expenditure on pay and allowances and other facilities provided for the Secretarial staff including the Secretary to His Excellency the Governor, as determined by the Governor under section 158 (3) of the Constitution of India is debited to this minor head.

304. *Staff and household of the Governor.*—The expenditure debited to this minor head is that on the Military Secretary and his establishment including the cost of stationery and printing for the Government Houses, the Surgeon and his establishment, maintenance and repairs of furnishings of official residences of the Governor and maintenance of gardens in Government Houses including garden establishments.

305. *Expenditure from contract allowance.*—This allowance is intended to cover miscellaneous expenses, e.g., those incurred for the stable establishments and contingencies, liveries, wages, allowances, pensions, etc., of household servants and the maintenance of motor cars supplied to the Governor at the cost of the State, and the special expenditure which the Governor may have to incur when the President visits the State. This expenditure is not subject to audit.

306. *Tour expenses.*—The items included under this minor head comprise charges for special trains and the haulage of saloon carriages when a special train is not used, reserved accommodation for the members of the Governor's family and payments and presents for services rendered on tour, miscellaneous charges for the carriage of camp equipment, purchase and upkeep of motor cars and lorries for use on tours and charges for the maintenance of saloons payable to the Railways. The expenditure under this minor head is subject to audit.

The maximum yearly amount fixed jointly for expenditure on items included under the minor heads, sumptuary allowance, staff and household of the Governor (other than on maintenance of gardens), expenditure from contract allowance, and tour expenses

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pages in the
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is Rs. 4,92,500. His Excellency the Governor is competent to allocate this amount among the various sub-heads included under these minor heads. The maximum amount specified above may in any year be increased by —

(a) such amount as the Governor may consider necessary, to defray the leave allowances and pension charges of the Military Secretary (or A.D.C.) and the Surgeon

(b) such further amount as may be necessary if the dearness allowance is increased ;

(c) the amount not expended in previous years.

In addition, the President of the Union may by general or special order authorize further amounts for the maintenance, improvement or replacement of the Governor's official railway saloons. The expenditure so authorized is Rs. 18,000.

The amount fixed for expenditure on maintenance of gardens is Rs. 64,000. It forms part of the limit fixed jointly for the undermentioned expenditure in respect of official residences of the Governor : —

	Rs.
(1) Improvements to official residences	50,000
(2) Maintenance of gardens —	64,000
(3) Electricity	55,000
(4) Water	17,000
(5) Taxes	46,000
(6) Repairs —	1,03,000
Total ..	3,35,000

Item (2) is provided under the present head and the others under ' 50. Civil Works, ' —see paragraphs 478 and 482. It is permissible for the Governor to reappropriate between these items without exceeding the limit of Rs. 3,35,000 in any financial year.

307. *Discretionary grants by His Excellency the Governor.*—A lump sum is placed every year at the disposal of His Excellency the Governor for making petty grants and charitable donations to hospitals and other local institutions of a public or quasi-public character, which deserve assistance from public funds. The expenditure is subject to audit.

308. *Ministers.*—The expenditure on the pay and allowances of Ministers and the subordinate and menial staff attached to them, the expenditure on the maintenance of Government aircraft and telephone and other contingent charges is debited to this minor head.

309. *Civil Secretariats.* The expenditure connected with the departments of the Secretariat, the Madras Record Office, the Translators to Government, the Tribunal for Disciplinary Proceedings and the Inspector and Deputy Inspectors of Municipal Councils and Local Boards, including expenditure on elections to local bodies conducted by the Inspector and his subordinates is debited to this minor head. The pay and allowances of the staff attached to the State guest house are also debited to this minor head. The cost of special staff employed in the Secretariat in connexion with post-war reconstruction schemes and the cost of the staff employed under the Registrar of Co-operative Societies (Resettlement) are also debited to this minor head.

310. *Public Service Commission.*—The expenditure on account of the Madras Public Service Commission including that relating to the examinations conducted by the Commission is debited to this minor head.

311. *Board of Revenue, Financial Commissioner and Establishments.*—To this minor head is debited all expenditure on the Board of Revenue except the portions debited to the major heads " 8. Provincial Excise—Superintendence—Excise Commissioner ", " 63. Extraordinary Charges—Establishments for Price Control " and " 13. Other Taxes and Duties—Commercial Taxes "

312. *Local Fund Audit Establishments.*—The charges on account of the Examiner of Local Fund Accounts and his establishments in Madras City and in the districts are debited to this minor head.

313. *Agent for Government Consignments.*—The contribution paid from State revenues to the Minor Ports Fund towards the pay of the Agent for Government Consignments and the cost of staff employed for handling consignments of stores relating to all departments of the Government imported in or exported from the Port of Madras and the expenditure on contingencies are debited to this minor head.

314. *Miscellaneous—Deduct—Contributions recoverable from other Governments, Departments, etc.*—Payments made by the Government of India to the Madras Government for the administration of agency subjects and for other work done on their behalf in the Secretariat are taken in reduction of expenditure by credit to this head.

315. *Charges in England.*—Under this minor head is debited the expenditure on the leave salaries and sterling overseas pay of the officers whose pay is debitable to the foregoing minor heads, stores purchased in England, and the contribution payable by the Madras Government towards the cost of the High Commissioner for India and his establishment.

Reference to
pages in the
Detailed Annual
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EXPLANATION OF VARIATIONS.

316. *Board of Revenue. Financial Commissioner and establishments.*—The increase in the estimates is due to the creation of a Fourth Member, one Additional Secretary and one Assistant Secretary for the work connected with the Settlement of Estates.

317. *Local Fund Audit Establishment.*—The decrease in the revised estimate for 1949-50 is due to the employment of a retired officer as Deputy Examiner and to the deputation of senior men to other departments, their places having been filled up by juniors on less pay and also due to some posts being kept vacant. The budget estimate for 1950-51 provides for normal requirements.

Demand X—Legislative Bodies.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
25. General Administration—				
Legislative Bodies—				
Legislative Assembly	6.61	6.39	7.05	6.86
Legislative Assembly Department	1.77	1.72	1.83	1.88
Legislative Council	1.67	1.55	1.60	1.62
Elections for Legislatures	18.25	19.37	5.62	19.34
<i>Deduct</i> —Contributions recoverable from other Governments, Departments, etc.	..	— .39	— .60	— .03
Charges in England .. .. .	.01	..	.01	.01
Total ..	28.31	28.64	15.51	29.68

Expenditure.

318. *Legislative Assembly.*—The pay and allowances of the Speaker, Deputy Speaker and Members, the contingent expenditure of the Assembly including the cost of books bought for the library, and expenditure by the House Committee are debited to this minor head.

319. *Legislative Assembly Department.*—The office establishment of the Legislature is a combined one for both the Chambers at present. The expenditure on the combined establishment is debited to this minor head.

320. *Legislative Council.*—The pay and allowances of the Chairman, Deputy Chairman and Members, and the contingent expenditure of the Council and the House Committee are debited to this minor head.

321. *Elections for Legislatures.*—Expenditure on the elections for the Union Parliament and the Madras Legislature and on election courts appointed for the trial of election petitions is debited to this minor head.

322. *Deduct—Contributions recoverable from other Governments, Departments, etc.*—Payments made by the Government of India to the Madras Government on account of elections to the Union Parliament are taken in reduction of expenditure by credit to this head.

EXPLANATION OF VARIATIONS.

323. *Legislative Assembly.*—The increase in the revised estimate for 1949-50 is due to larger expenditure on travelling allowance on account of frequent sittings of the Legislature and increase in the rates of daily allowance to Members from 1st October 1948.

324. *Election for Legislatures.*—The decrease in the revised estimate for 1949-50 is due to the exclusion of the provision for the conduct of elections under the new Constitution. The budget estimate for 1950-51 provides for such expenditure.

Demand XI—District Administration and Miscellaneous.

	Accounts, 1948-9	Bridge Estimate, 1949-50	Revised Estimate, 1949-50	Final Estimate, 1950-51.
25. General Administration—				
District Administration—				
General establishments	54.43	49.31	53.79	53.70
Subdivisional establishments .. .	30.71	30.72	37.44	48.29
Other establishments	3,617.77	3,596.66	3,766.07	3,712.25
Miscellaneous—				
Discretionary grants by Collectors ..	.45	.61	.61	.62
Miscellaneous	26.07	1,36.16	1,52.02	1,12.78
Expenditure from rural reconstruction grants.	.01	..	.01	.06
<i>Deduct</i> —Contributions recoverable from other Governments, Departments, etc.	— 2.09	— 7.58	— 13.49	— 2.56
Charges in England	4.70	1.02	2.23	.22
Lump-sum provision for merged areas.	..	..	..	7.39
Lump deduction on account of retrenchment.	..	— 29.32	..	..
Total ..	4,84.05	5,40.58	6,08.68	5,91.81

Expenditure.

325. The general principle adopted in determining what charges should be debited to District Administration is that any amount definitely spent on work connected only with a single major head should be debited to that major head, whilst amounts spent on work connected with more than one major head should be debited to "25. General Administration—District Administration".

326. *General establishments.*—The expenditure debited to this minor head is that on the Collectors of districts and their establishments, including law charges in connexion with suits to which the Government are a party, the establishments connected with district treasuries and sub-treasuries, the Court of Wards establishments and establishments for the management of the estates taken over by the Government, establishments in the Laccadives and Amindivi Islands, the purchase of rice for supply to the islanders in return for the coir taken over from them and the biennial inspection of the islands. The expenditure on special revenue staff for the resettlement of demobilized personnel is also debited to this head.

327. *Subdivisional establishments.*—This head shows the charges on account of Additional District Magistrates and Personal Assistants to Collectors, Sub-Collectors, Assistant Collectors and Deputy Collectors and their establishments.

328. *Other establishments.*—The expenditure relating to taluk establishments, namely, Tahsildars and Deputy Tahsildars and Sub-Magistrates and their establishments, village establishments in ryotwari and proprietary villages, the construction of village chavadis and other works, cattle-pounds (other than in Madras City) including the commission paid to pound-keepers, revenue process-servers and amins, and establishments for stamping weights and measures is shown under this head. The expenditure on the special revenue staff for acquisition of lands for land colonization schemes is also debited to this head.

329. *Discretionary grants by Collectors.*—These grants are given, at their discretion, by Collectors for general purposes of a public nature calculated to be of benefit to their districts, e.g., the construction and improvement of public baths and bathing places, culverts and bridges on village cart-tracks, wells or other sources of drinking water for the poorer classes, the provision and maintenance of playgrounds for village elementary schools, burial and burning grounds, contributions for the relief of poor people on the outbreak of plague and other sudden calamities and rewards to private individuals for specially meritorious conduct.

330. *Miscellaneous.*—The expenditure on the establishment, maintenance and operation of broadcasting stations and on programmes is met by the Government of India. The cost of installation of public receiving sets, the charges on account of the Radio Engineer and his establishment and the cost of rural and municipal receiving sets purchased on behalf of local bodies and the maintenance charges of the sets are debited to this head. The recoveries effected from local bodies towards the cost of purchase and maintenance of the sets are credited as receipts under "XLVI. Miscellaneous"—See paragraph 202. The expenditure on subsidies for the sinking of wells for Grow More Food

schemes, the allowances granted during the period of training to Indian Administrative Service candidates allotted to Madras and the expenditure on the scheme for intensive rural reconstruction work in selected firkas in each district so as to make them self-sufficient are also debited to this head. An amount equal to the expenditure on village reconstruction will be transferred from the amount to the credit of the fund for village reconstruction and Harijan uplift in the deposit section of the accounts and adjusted in reduction of expenditure under this head.

Reference to
pages in the
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Expenditure.

331. *Expenditure from rural reconstruction grants.*—This relates to the expenditure from the Government of India's grant for economic development and improvement of rural areas.

332. *Deduct—Contributions recoverable from other Governments, Departments, etc.*—Payments made by the Government of India to the Madras Government for work done on their behalf in the offices of Collectors, etc., including the work relating to the conduct of elections to the Union Parliament are taken in reduction of expenditure by credit to this head.

333. *Charges in England.*—Leave salaries of officers who draw leave salary in England and sterling overseas pay of officers serving in India are exhibited under this head.

EXPLANATION OF VARIATIONS.

334. The increase in the revised estimate for 1949-50 is due to—

(1) the transfer to this head of all expenditure relating to Wynaad colonization and Araku Valley Schemes which was previously included under different heads of account, such as '38. Medical,' '39. Public Health,' '40. Agriculture,' '42. Co-operation' and '50. Civil Works',

(2) the taking over by the Government of some major estates under the Madras Estates Abolition Act (XXVI of 1948), in September 1949 and to the appointment of Managers and other executive staff for their administration, and

(3) increase in the amount liable to be converted into subsidy for the sinking of wells during the year 1949-50.

The decrease in the budget estimate for 1950-51 is mainly due to the smaller amount expected to be converted as subsidy for the sinking of wells.

Demand XII— Administration of Justice.

90-97

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50	Budget Estimate, 1950-51.
27. Administration of Justice—				
High Court . . .	15.53	18.03	17.25	17.93
Law Officers . . .	5.14	4.91	5.78	5.65
Administrator-General . . .	.56	.57	.55	.55
Official Assignee . . .	.88	.86	81	.85
Presidency Magistrates' Courts . .	2.59	2.69	2.66	2.64
Civil and Sessions Courts . . .	85.85	85.69	85.31	88.79
Courts of Small Causes . . .	1.33	1.36	1.35	1.37
Criminal Courts . . .	37.46	35.45	38.86	37.39
Charges in England . . .	.69	1.00	.50	.69
Lump-sum deduction on account of retrenchment. . .	..	9.29	..	..
Lump-sum provision for the merged areas. . .	..	..	..	1.27
Total . .	1,50.03	1,41.27	1,58.07	1,57.18

Expenditure.

335. *High Court.*—The administrative expenses of the High Court, including the salaries and allowances of the Judges, the officers and the servants of the court and the charges connected with its Translation and Printing department, the Sheriff's office and the publication of the Madras Law Reports, are debited to this head.

336. *Law Officers*.—The expenditure on retaining fees allowed to the Advocate-General, the Crown Prosecutor, the Government Pleader and the Public Prosecutor in Madras and on the Government ministerial establishments sanctioned for them, the retaining fees of the Government Solicitor, Madras, and the Government Pleaders and Public Prosecutors in the mufassal and the fees, travelling allowances and contingent expenditure allowed to them and to others specially employed to conduct cases on behalf of the Government and fees to pleaders in pauper suits is debited to this minor head.

337. *Administrator-General*.—This minor head records the charges relating to the Administrator-General and Official Trustee and his staff.

338. *Official Assignee*.—This minor head records the charges relating to the Official Assignee and Official Receiver of the High Court and his staff.

339. *Presidency Magistrates' Courts*.—The charges relating to the stipendiary and Honorary Presidency Magistrates and their establishments and contingent expenditure and the amounts paid to the Madras Corporation, the Madras Port Trust, and the Society for the Prevention of Cruelty to Animals in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments are debited to this minor head.

340. *Civil and Sessions Courts*.—All the expenses (other than those relating to Court of Small Causes) of the City Civil Court and the mufassal Civil and Sessions Courts, including the expenditure on copyists and process-service establishments in such courts, are debited to this minor head.

341. *Court of Small Causes*.—The expenditure relating to the Court of Small Causes at Madras is debited to this minor head.

342. *Criminal Courts*.—The charges relating to whole-time magisterial officers, such as Additional First-class Magistrates, the City First-class Magistrates at Mathurai and Coimbatore, Stationary Sub-Magistrates and Bench Courts in the mufassal, and the amounts paid to local bodies, forest panchayats and others in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments, are debited to this minor head. No portion of the expenditure relating to the sub-divisional officers and others doing both revenue and magisterial work is debited to this minor head.

343. *Charges in England*.—The law charges incurred in England on behalf of the Government of Madras, the leave salaries and sterling overseas pay of officers of the Judicial department and the cost of books and periodicals purchased in England are shown under this head.

EXPLANATION OF VARIATIONS.

344. The estimates provide for increased expenditure on account of the separation of the Judiciary from the Executive in the districts of Anantapur, Bellary, North Arcot, Chingleput, Chittoor and Tirunelveli. There is a corresponding decrease in expenditure under '25. General Administration.' The budget estimate for 1950-51 allows also for the opening of temporary Courts for clearing arrears and for training of candidates as District Munsifs.

Demand XIII—Jails.

95-104

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
28. Jails and Convict Settlements—				
Jails	96.20	71.02	97.55	97.54
Jail manufactures .. .	13.71	10.33	14.22	13.21
Charges on account of persons confined or detained in jails outside the State. . .	..	.01	.03	.01
Works .. .. .	.07	..	..	..
Charges in England .. .	.24	.11	.40	.30
Lump-sum provision for merged areas.	1.41
Total ..	110.22	\$1.47	112.20	112.53

Expenditure.

Reference to
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345. *Jails*.—The expenditure debited to this minor head is that relating to the Inspector-General of Prisons, the Chief Inspector of Certified Schools, the Madras Penitentiary, Central and Special jails (the Mental Jail at Cuddalore, the Women's Jail at Vellore and the Borstal School at Palayamkottai), sub-jails, the certified schools at Chingleput, Tanjore, Ranipet and Bellary, grants to private certified schools and other institutions (the Madras Society for the Protection of Children, the Children's Aid Societies, Madras, Vellore and Mathurai, the Remand Homes at Mathurai, Salem, Vellore, Tiruchirappalli, Kozhikode and Coimbatore, the Anjuman Industrial School, the Discharged Prisoners' Aid Society, the Madras Seva Sadan and the Salvation Army). Charges for the Police custody of under-trial prisoners and their production before courts and the expenditure on the administration of the Madras Probation of Offenders Act, etc., are also debited to this head.

346. *Jail manufactures*.—The expenditure on the purchase of raw materials, and on manufacturing and other charges in jails and certified schools including charges for the packing and distribution of quinine in the Central Jail, Coimbatore, is debited to this minor head. The value of the articles manufactured in one jail and supplied to the maintenance department of the same jail or to the maintenance and manufactory departments of other jails in the State is taken in reduction of expenditure under this head. The net expenditure under the minor head is fully covered by the receipts, which are credited to the head "XXII. b. Jails and Convict Settlements—Jail manufactures—Other manufactures."

347. *Charges on account of persons confined or detained in jails outside the State*.—Payments to other States for the maintenance of prisoners belonging to the Madras State are debited to this minor head.

348. *Charges in England*.—This head exhibits the expenditure incurred in England on the leave salary and sterling overseas pay of the officers of the Madras Jail department, and stores for the Jail department.

EXPLANATION OF VARIATIONS.

349. The increase in the estimates is mainly due to the increase in the jail population, the rise in the price of dietary articles and the larger provision made for jail manufactures on account of the increase in the cost of raw materials including cotton

Demand XIV—Police.

105-121

					Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
29. Police—								
Presidency Police	..	..	..	..	39·84	39·33	38·03	38·31
Superintendence	..	..	..	..	5·94	5·39	5·55	5·32
District executive force	..	..	..	..	4,74·27	4,55·27	4,71·19	4,70·41
Police training schools	..	..	..	..	4·79	4·62	4·34	4·57
Village police	..	..	..	..	·17	·17	·17	·17
Criminal investigation department	..	..	..	..	12·74	20·83	20·02	20·74
Railway police	..	..	..	..	19·55	19·47	19·19	19·47
Special police	..	..	..	..	83·70	79·66	61·12	62·57
Home Guards	..	..	..	..	7·96	16·47	5·51	1·68
Miscellaneous	..	..	..	..	·01	·01	·01	·01
Works	..	..	..	..	·21	..	·46	..
Charges in England	..	..	..	..	2·79	1·21	1·83	·39
Lump-sum deduction on account of retrenchment	..	..	..	..	..	— 37·89	..	..
Lump-sum provision for merged areas	5·58
Total	6,51·97	6,04·54	6,27·42	6,29·22

Reference to
pages in the
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Expenditure.

350. The expenditure debited to the major head "29. Police" is now the full expenditure on policing the State. The village policing is mostly done by talaiyaris in both ryotwari and proprietary estates villages and the provision for the cost of these talaiyaris is made under "25. General Administration—District Administration"

The expenditure on the Madras City Police (Presidency Police) is booked separately from that relating to the mufassal police, just as the receipts under the head "XXIII. Police" are booked separately.

351. *Presidency Police*—The expenditure under this head relates to the Commissioner Deputy and Assistant Commissioners of Police and their establishments, the City Executive Force including those employed on harbour and quarantine duties, the Prohibition staff, the Police Surgeon and hospital charges, and the cattle-pound expenditure. The contributions from the Government of India covering half the cost of the quarantine police and for the work done by the Commissioner of Police in connexion with the issue of passports are taken as reduction of expenditure under this head, while the Madras Port Trust's contributions of the other half of the cost of the quarantine police and two-thirds of the cost of the Harbour Police are credited as receipts under the head "XXIII. Police."

352. *Superintendence*.—The expenditure relating to the Inspector-General and the territorial Deputy Inspectors-General and their establishments is accounted for under this head.

353. *District Executive Force*.—To this minor head is debited the expenditure on the pay and allowances together with charges relating to contingencies, clothing and arms and equipment of the mufassal police, the departmental construction and maintenance of police quarters, police establishments for the enforcement of Prohibition, temporary police establishments to guard houses evacuated during plague, and the Visakhapatnam harbour and quarantine police. The cost of the Visakhapatnam harbour quarantine police, as also of police escorts for postal remittances, is recovered from the Government of India and adjusted in reduction of expenditure under this minor head, while two-thirds of the cost of the Visakhapatnam harbour police is recovered from the Visakhapatnam harbour funds and credited as receipts under the head "XXIII. Police."

354. *Police Training Schools*.—The expenditure debited to this head is that incurred on the Police Training College, Vellore, and on recruits' schools for constables.

355. *Village Police*.—The expenditure under this head represents the pay of those talaiyaris who work directly under the police and are employed in localities near the hills.

356. *Criminal Investigation Department*.—The expenditure on the Criminal Investigation Department, which is under a separate Deputy Inspector-General of Police, is debited to this minor head.

357. *Railway Police*.—The expenditure on the two railway police districts with headquarters in Madras City and Tiruchirappalli respectively is debited to this minor head. About half the expenditure is recovered from the railways concerned through their contributions for the 'order' police, which are credited as receipts under the head "XXIII. Police—Contribution for Railway Police"—see paragraph 94.

358. *Special Police*.—This minor head is intended to show the cost of police forces which are constituted for special purposes and organized on a system different from the regular district executive force like the Malabar Police Force, the Coastal Force for anti-smuggling duty and the Armed Police Units.

359. *Home Guards*.—The expenditure relating to the Home Guards in the city and in the districts is accounted for under this head.

360. *Miscellaneous*.—The contribution to the band expenses of the Police Training College, Vellore, is debited to this minor head.

361. *Works*.—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

362. *Charges in England*.—The expenditure debited to this head is that incurred in England on leave salaries and sterling overseas pay of Police officers, and on stores.

EXPLANATION OF VARIATIONS.

363. Larger expenditure on travelling allowances and the supply of clothing, arms and equipment to the Police force in the districts, slightly offset by savings due to the partial disbandment of the Special Armed Police Units and the Home Guards Organization, accounts for the increase in the revised estimate for 1949-50. The further increase in the budget estimate for 1950-51 is chiefly due to the provision made for expenditure in the merged areas, partly offset by savings consequent on further disbandment of the Home Guards.

Demand XV—Education.

364. This demand comprises the expenditure booked under the heads “ 36. Scientific Departments ” and “ 37. Education ” :—

Reference to
pages in the
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	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
36. SCIENTIFIC DEPARTMENTS—				
Museums	1.48	1.18	1.34	1.53
Grants-in-aid and donations to Scientific Societies and Institutes .. .. .	.01	.01	.01	.02
Charges in England .. .. .	.03	.02	.05	.02
Lump-sum provision for merged areas .. .. .	..	..	..	.10
Total—Scientific Departments ..	1.52	1.51	1.60	1.67
37. EDUCATION—				
<i>University—</i>				
Grants to Universities	17.88	21.47	20.73	26.27
Government arts colleges	24.16	28.45	25.27	26.67
Grants to non-Government arts colleges	10.59	11.77	11.97	15.30
Government professional colleges	35.98	39.85	39.05	36.00
Grants to non-Government professional colleges	1.05	.39	.67	2.70
Total—University ..	89.66	1,02.13	97.69	1,06.94
<i>Secondary—</i>				
Government secondary schools	8.04	10.17	9.07	10.29
Direct grants to non-Government secondary schools	64.30	71.43	79.11	79.27
Grants to local bodies for secondary education	21.28	32.17	30.08	31.41
Total—Secondary ..	93.62	1,13.77	1,18.26	1,20.97
<i>Primary—</i>				
Government primary schools	1.66	3.74	2.99	2.36
Direct grants to non-Government primary schools	3,88.97	3,92.51	3,96.32	4,03.55
Grants to local bodies for primary education	2,00.02	1,87.01	1,89.83	2,04.78
Total—Primary ..	5,90.65	5,83.26	5,89.14	6,10.69
<i>Special—</i>				
Government special schools	41.76	49.23	46.66	52.09
Direct grants to non-Government special schools	16.68	18.47	19.92	21.82
Grants to local bodies for special education .. .. .	..	.05	.06	.07
Total—Special ..	58.44	67.77	65.64	73.98
<i>General—</i>				
Direction	3.64	3.97	4.09	4.60
Inspection	31.98	34.73	35.26	37.27
Scholarships	3.62	4.43	4.01	3.96
Miscellaneous	11.55	27.88	18.66	22.04
Total—General ..	50.79	71.01	62.02	67.87
<i>Charges in England</i>	<i>2.77</i>	<i>10.44</i>	<i>8.86</i>	<i>7.28</i>
Lump-sum deduction on account of retrenchment .. .. .	..	9.45	..	..
Lump-sum provision for merged areas .. .. .	..	..	..	7.35
Total—Education ..	8,85.93	9,38.93	9,41.61	9,95.08
Grand Total—(Education and Scientific Departments).	8,87.45	9,40.44	9,43.21	9,96.75

Expenditure.

36. SCIENTIFIC DEPARTMENTS.

122-124

365. *Museums.*—The expenditure relating to the Government Museum in Egmore and the Connemara Public Library which are located in the same buildings and are under the control of the Superintendent of the Museum and the Librarian, Connemara Public Library, respectively, is debited to this minor head.

366. *Grants-in-aid and donations to Scientific Societies and Institutes.*—The grant made to the Bhandarkar Oriental Research Institute, Poona, towards the cost of the publication of a critical edition of the Mahabharata, the grant made to the Numismatic Society of India, Bombay, towards the cost of publication of its journal and the grant made to the Museums Association of India are shown under this head.

367. *Charges in England.*—The cost of publications and stores obtained from England for the Connemara Public Library and the Government Museum is debited to this head.

37. EDUCATION.

368. The expenditure debited to this major head relates to transactions under the control of the Education Department and connected with general education. Expenditure on special education, e.g., in forestry, medicine, agriculture veterinary science, co-operation and industrial technique, or for special sections of the community, such as the fishermen communities, communities eligible for help by the Harijan Welfare Department and the like, is debited to the respective subject heads according to the department which incurs the expenditure. Expenditure on buildings is also not included under this head.

The major head "37. Education" is subdivided into several sub-major heads, namely, University, Secondary, Primary, Special, General and Charges in England.

125-126

UNIVERSITY.

369. This covers expenditure connected with courses of studies prescribed by the Universities for their degree examinations. The following are the minor heads:—

370. *Grants to Universities.*—The recurring grants-in-aid of the general resources of the Universities, viz., Rs. 5,09,700 for the Madras University, Rs. 3,49,400 for the Andhra University and Rs. 6,49,000 for the Annamalai University, and grants for specific purposes (e.g., grants to the Madras University towards the opening of the technical courses, to the Andhra University for the construction of the Hope Chancellory Administration Buildings and for the construction of a convocation and Assembly Hall, and to the Annamalai University for the new Engineering College, Tamil Research Institute and Drainage Schemes) are debited to this minor head.

371. *Government arts colleges.*—Expenditure relating to Government arts and science colleges, including those which have intermediate and secondary departments attached to them, is debited to this minor head.

372. *Grants to non-Government arts colleges.*—The several classes of grants given are teaching grants which are grants towards regular maintenance, grants for buildings, playgrounds and equipment, and contributions to the provident funds of teachers in non-Government institutions. The grants mentioned do not ordinarily exceed half the total net expenditure on an institution.

In respect of provident funds, the Government contribution is paid when a teacher retires or for other accepted reasons withdraws his deposits and is equal to one-third of the amount standing to his credit in his account, i.e., his contributions and the management's contributions equal to half his contributions and the accumulated interest thereon.

373. *Government professional colleges.*—The expenditure relating to the Law College, the Engineering College, Guindy (including its subordinate engineering branch), the Arthur Hope College of Technology at Coimbatore, the Engineering Colleges, Visakhapatnam and Anantapur, the Teachers' Training Colleges (including the model schools attached to them), and the Central College of Carnatic Music, is debited to this minor head.

374. *Grants to non-Government professional colleges.*—The non-Government professional colleges which receive grants at present are the St. Christopher's Training College for Women and the Meston Training College for Men at Madras, St. Anne's Training College, Mangalore, and St. Joseph's Training College, Guntur.

124-126

SECONDARY.

375. This covers expenditure on secondary education including courses of studies prescribed (1) by the Universities for their intermediate examinations in second-grade arts colleges, and (2) by the Government for the secondary school-leaving certificate and other examinations preliminary to the instruction required for the University Intermediate examinations.

The following are the minor heads:

376. *Government secondary schools.*—The expenditure on non-European Government secondary schools (mostly for Muslims and girls) and on the Government manual training and wood-work and domestic science and needle work classes for European schools, is debited to this minor head.

377 *Direct grants to non-Government secondary schools*—Grants in respect of non-Government secondary schools other than those under the control of local bodies are debited to this minor head. These grants are regulated by the Code of Regulations for European Schools and the Madras Grant-in-aid Code for Indian Schools, and are generally for maintenance, including rents for school and hotel buildings and compensation for the fee or other concessions to poor pupils and children of ex-army men prescribed in the Code, buildings, playgrounds, equipment and provident funds.

378 *Grants to local bodies for secondary education*—Maintenance grants are given to local bodies for secondary education on the basis of half the net cost, from January 1947. Local bodies are also eligible for half grants for buildings, playgrounds and equipment in respect of their secondary schools.

PRIMARY

137-141

379 This covers expenditure on education of the elementary type including basic education.

The minor heads are—

380. *Government primary schools*.—The expenditure on schools maintained by the Government for imparting elementary education is debited to this head.

381. *Direct grants to non-Government primary schools*.—Grants for European primary schools, and for Indian orphanages and maintenance (i.e., teaching—pay and dearness allowance of teachers), building, equipment and fee concession grants to all elementary schools other than those maintained by local bodies and panchayats are debited to this minor head.

382. *Grants to local bodies for primary education*.—The local authorities to whom grants are given are—

- (1) municipalities and district boards; and
- (2) panchayats.

Municipalities and district boards are eligible for—

(a) Fixed grants in respect of elementary schools under local bodies opened prior to the date of coming into force of the Elementary Education Act, 1920, of the Government schools transferred to their control on the coming into force of the Act, and of schools subsequently opened at the cost of the Government;

(b) grants towards the proceeds of the education tax collected by them; and

(c) grants for manual training classes, buildings and the educational concessions to children and dependants of persons who served in the Armed Forces in time of war.

The Kumbakonam Municipal Council is also given a grant towards the net cost of its Arts class and the North Arcot District Board is also given a grant for the maintenance of its Muhammadan Yeomiah and Orphan School at Arcot.

Panchayats are given maintenance (i.e., teaching) and building grants.

SPECIAL.

142-146

383. Expenditure on schools imparting instruction other than those falling under the foregoing categories is included in this sub-major head.

The minor heads are—

384. *Government special schools*.—These schools are intended to impart instruction to pupil-teachers of the secondary and elementary grades for the training-school leaving certificate examination, the passing of which is ordinarily insisted upon before they are employed as teachers.

385. *Direct grants to non-Government special schools*.—Not only teachers' training schools but all special schools which are aided by the Government fall into this category. Examples are: Commercial schools, the Cordite Factory school, Mandapam Quarantine Camp school, the Government House schools at Madras and Ootacamund, Hindustani, Sanskrit and Arabic schools, adult education classes, community schools and schools for lepers, the deaf and dumb and the blind. In addition to the ordinary teaching, provident fund, building and equipment grants, teachers' training schools are eligible also for grants to pay stipends to pupil-teachers under training.

386. *Grants to local bodies for special education*.—The expenditure on the payment of subsidy to the Corporation of Madras for the maintenance of nursery classes and grants to the District Board, Chingleput, for a nurser school is debited to this head.

General.

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The minor heads are—

387 *Direction*.—Expenditure relating to the Director of Public Instruction and his deputies and subordinate staff, on books purchased by him for free distribution to schools and other institutions and on customs duty on stores for all departmental institutions purchased in England is debited to this minor head.

388. *Inspection*.—Expenditure on the Government staff for inspection of all secondary, elementary and special schools, including the Inspectress of European Schools and the Inspector of Oriental Schools and on the Government Specialists in physical education for boys and girls is debited to this minor head.

389 *Scholarships*.—An allotment is made annually for the grant of scholarships for poor students in both Government schools and non-Government, aided, local board and special schools. The maximum number of scholarships that may be granted for each grade of instruction, namely, collegiate, secondary and elementary, is fixed by the Government and scholarships may be sanctioned by the Director up to the maximum. Provision is also made for scholarships tenable at the Indian Military School, Dehra Dun.

390. *Miscellaneous*.—Expenditure on the following items is debited to this head:—

- (1) The European scholarship examination, the expenditure on which is covered by the fees levied;
- (2) The contribution towards the running expenses of the Inter-Provincial Board for European Education;
- (3) Oriental Manuscripts Library;
- (4) Text-book Committee and registration of books;
- (5) Grants to local bodies and panchayats for libraries and to the Boy Scout and Girl Guide movements;
- (6) Central libraries;
- (7) National Cadet Corps;
- (8) Charges on account of the Madras Public Libraries Act, 1948;
- (9) Committee for the revival of Dramatic Art.
- (10) Children's library.
- (11) Fixed grants to the Schwartz schools in the Tanjore, Tiruchirappalli and Ramnad districts, special (yeomiah) scholarships to Muslim boys in Nellore district, grants to the Indian Association, Delhi, grants to the Saraswati Mahal Library, Tanjore, grants for the preparation of Tamil and Telugu Encyclopædia, grants to cover the secondary school-leaving certificate fees of children of ex-Army men, and allowances to candidates selected for technical training abroad; and
- (12) Contributions towards educational exhibitions.

391. *Charges in England*.—The expenditure on leave salaries and sterling overseas pay and stores for educational institutions and on scholarships for technical training in the United Kingdom is debited to this head.

EXPLANATION OF VARIATIONS.

392. *University*.—The decrease in the revised estimate for 1949-50 is mainly due to the omission of the provision made in the Budget for the reorganization of the Presidency College for promotion of research, pending a final decision in the matter.

The increase in the budget estimate for 1950-51 is due to special grants provided for the Andhra University for acquisition of lands for the provision of staff quarters, etc., and to the Annamalai University for the College of Engineering Technology.

393. *Secondary and primary*.—The increase in the estimates is mainly due to larger provision for teaching grants to local bodies consequent on the payment of grant assessed on the basis of two-thirds of the net cost.

394. *Special*.—The increased provision in the budget estimate for 1950-51 is mainly for the opening of new basic training schools and the supply of the equipment required for basic education.

395. *General*.—The decrease in the estimates is mainly due to smaller provision made for expenditure on the National Cadet Corps.

A list of the new schemes for which provision has been made in the Budget for 1950-51 will be found in Appendix I to Part III of this Memorandum.

Demand XVI—Medical.

Reference to
pages in the
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154-175

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
38. Medical—				
Medical establishments	12.72	11.54	12.57	12.02
Hospitals and dispensaries ..	220.91	2,11.80	2,24.09	2,28.30
Medical colleges and schools ..	23.46	22.95	22.23	23.11
Mental hospitals ⁰	14.99	13.59	15.40	15.54
Chemical Examiner .. ..	.55	.69	.77	.69
Charges in England	3.91	3.98	4.48	3.91
Lump-sum deduction on account of retrenchment .. ..	..	— 10.54	..	..
Total ..	2 76.54	2,54.01	2,79.54	2,83.57

Expenditure.

396. *Medical establishments.*—The charges relating to the Surgeon-General and District Medical Officers and their establishments and contingent expenditure, the pay of assistant surgeons—classes I and II—who do not hold sanctioned posts but are kept on reserve duty in hospitals (owing to the number of officers on leave being less than allowed for), the leave salaries of all medical officers belonging to cadres which have a leave and vacancy reserve and the expenditure on account of the staff employed in the Surgeon-General's office for the administration of the Drugs Act, 1940, are debited to this head, as also the travelling allowances paid to the persons sent from Madras as members of the All-India Medical and Nursing Council, the grant, if any, to the Madras Medical Council, and the customs duty on imported stores for all medical institutions.

397. *Hospitals and dispensaries.*—Under this minor head are shown the charges relating to all Government hospitals and dispensaries in the Madras State (including the tuberculosis sanatorium at Tambaram and the Hospital of Indigenous Medicine, but excluding mental hospitals), the pay and allowances of Government medical officers employed in institutions under the control of local bodies at taluk headquarters and at other stations (subject to recovery in the latter case), grants to local bodies and private institutions for the maintenance of hospitals and dispensaries and sanatoria and for buildings and equipment, grants to private leper asylums and the tuberculosis sanatoria at Madanapalle and Perundurai, subsidies to medical practitioners and midwives in connexion with rural dispensaries, maintenance charges of the Tirumani Leper Sanatorium, grants to the Provincial Branch of the British Empire Leprosy Relief Association for the leprosy relief campaign, grants for tuberculosis investigation and survey and the training of midwives for employment under post-war development schemes.

398. *Medical colleges and schools.*—The expenditure on the medical colleges at Madras, Visakhapatnam, Mathurai and Guntur, the Dental School and the College and School of Indigenous Medicine at Madras, capitation grants to the Missionary Medical College at Vellore and expenditure connected with the scheme of research into the indigenous drugs of India, for which a grant is given by the Indian Council of Agricultural Research, are debited to this minor head.

399. *Mental hospitals.*—To this minor head are debited the charges relating to the mental hospitals at Madras, Waltair and Kozhikode.

400. *Chemical Examiner.*—Under this head are shown the charges (including contingent expenditure) relating to the Chemical Examiner and his staff and the charges payable to the Government of India for examination by the Imperial Serologist of articles sent to him by the Chemical Examiner.

401. *Charges in England.*—The sterling overseas pay and leave salaries of medical officers and Government scholarships drawn in England, the cost of stores purchased in England for the Medical department and the contribution to the Tropical Diseases Bureau are debited to this minor head.

EXPLANATION OF VARIATIONS.

402. The increase in the revised estimate for 1949-50 is mainly due to the larger provision made for diet and medicines and hospital necessities as a consequence of the increase in the number of patients and in the cost of such articles. The further increase in the budget estimate for 1950-51 is due to the classification of Civil Assistant Surgeons, Class II, as Gazetted Officers, and the employment of additional staff in certain hospitals.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.
176-189

Demand XVII—Public Health.

	Accounts, 1948-9	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
39. Public Health—				
Public health establishments	22.33	29.35	23.56	24.45
<i>Deduct—Amount met from the fund for Village Reconstruction and Harijan Uplift (Madras).</i>	..	— 5.00	..	..
Grants for public health purposes ..	18.43	15.28	16.13	11.57
Expenses in connexion with epidemic diseases	19.98	21.91	17.67	17.05
Bacteriological laboratories	13.93	13.34	12.76	12.54
Contribution to the Fund for development of Rural Water-supply .. .. .	..	10.00	10.00	..
Works—Sanitary Works and Rural Water- supply	36.66	31.72	53.45	47.57
<i>Deduct—Amount met from the Fund for development of Rural Water-supply ..</i>	— 21.34	— 16.69	— 28.41	— 22.53
Charges in England	55	4.33	1.40	3.71
Lump-sum deduction on account of retranch- ment .. .. .	..	— 4.06	..	..
Lump-sum provision for the merged areas .. .. .	..	..	..	3.31
Total ..	90.54	1,00.18	1,06.56	97.67

Expenditure.

403. *Public health establishments.*—The expenditure debited to this minor head is that on the Director of Public Health and Assistant Directors, District Health Officers, Municipal Health Officers and their assistants, Health Inspectors, the Sanitary Engineer and Deputy Sanitary Engineers and the Mechanical Expert for the inspection of local bodies' water-works and pumping plant, the Director of Town-Planning, the Nutrition Officer and the Research Health Officer and their staff, and contingent expenditure, including the annual contribution to the East Godavari Agency District Board for the employment of vaccinators in the Bhadrachalam taluk, on the training school for health visitors conducted by the Public Health Department and on the combined Medical and Public Health centres. Recoveries of centage charges on account of plans and estimates prepared by the Sanitary Engineering Department for water-supply and drainage schemes local authorities are taken in reduction of expenditure under this head.

404. *Grants for public health purposes.*—The expenditure on grants to the Madras Corporation and other local bodies for water-supply and drainage schemes executed by them and for anti-malarial and cholera preventive measures, to health and child-welfare associations, and to the East Godavari Agency District Board for sanitary and other arrangements during the annual Sri Rama Navami festival at Bhadrachalam is debited to this minor head.

405. *Expenses in connexion with epidemic diseases.*—Under this minor head is shown the expenditure on plague establishments and preventive measures, on Regional Malaria-ologists and their assistants, on the purchase of quinine for free distribution and on sanitary measures in malarial tracts.

406. *Bacteriological laboratories.*—The expenditure on the King Institute of Preventive Medicine, Guindy, and on experiments on water filtration plant at Kilpauk and on the administration of the Drugs Act, 1940, is shown under this head.

407. *Contribution to the Fund for the development of Rural Water-supply and Deduct—Amount met from the Fund for the development of Rural Water-supply.*—The Government constituted a special fund for the development of Rural Water-supply with an initial contribution of Rs. 1 crore in 1947-8. It was decided that in addition, Rs. 15 lakhs should be set apart every year from current revenues for the same purpose, that if, in any year, the schemes to be put through should require more than Rs. 15 lakhs, the extra sum should come out of the sum of Rs. 1 crore, and that amounts remaining unspent out of the annual allotment of Rs. 15 lakhs should be added to the fund.

408. *Works.*—The expenditure on schemes of protected water-supply in rural areas is debited to this minor head.

409. *Charges in England.*—The charges relate to the leave salary of officers who spend their leave in Europe, sterling overseas pay and expenditure on stores purchased in England mainly for the King Institute.

EXPLANATION OF VARIATIONS.

410. The increase in the revised estimate for 1949-50 is mainly due to the provision of Rs. 10 lakhs made for keeping a reserve stock of pipes to expedite urban water-supply works, partly offset by smaller provision in respect of preventive measures for plague and other epidemic diseases. No contribution from general revenues to the Rural Water-supply Fund is provided in the budget estimate for 1950-51, as there is sufficient balance in the fund. This is the main reason for the decrease in the total expenditure under this major head in 1950-51.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.
278-293

Demand XVIII—Agriculture.

190-221

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
40. Agriculture—				
Direction	3.81	3.70	3.68	3.69
Superintendence	7.67	7.75	8.07	8.10
Experimental farms	14.35	17.15	13.06	14.63
Agricultural demonstration and propaganda including public exhibitions and fairs—				
Ordinary expenditure	41.62	38.59	39.17	43.70
Financed from deposit accounts .. .. .	.04	.40	.01	.01
Agricultural education	9.57	11.72	15.83	10.20
Agricultural engineering	36.36	45.58	1,29.70	89.39
Agricultural experiments and research				
Ordinary expenditure	8.53	8.30	9.88	11.25
Financed from deposit accounts	2.40	6.88	5.47	5.11
Botanical and other public gardens .. .. .	.85	.92	.58	.53
Scheme for the improvement of agricultural marketing in India—				
Ordinary expenditure .. .. .	.89	1.08	1.02	.94
Financed from deposit accounts .. .. .	.06	.06	.06	.12
Special rural uplift schemes .. .. .	..	.01	.02	.02
Grants-in-aid, contributions, etc. .. .. .	.10	.08	.09	.09
Other charges .. .. .	.22	..	.13	.16
Amount met from the deposit account of grants for the relief of groundnut cultivators	— .22	..	..	..
Works .. .. .	.19	.14	.58	.05
Charges in England .. .. .	.30	.12	13.54	..
Lump-sum deduction on account of retrenchment.	..	— 6.24	..	..
Total ..	1,28.74	1,36.24	2,40.89	1,87.99

Expenditure.

411. *Direction.*—The charges relating to the Director and the Deputy Directors of Agriculture at Madras and their office establishments and contingent expenditure, and the customs duty on imported stores are shown under this head.

412. *Superintendence.*—The expenditure incurred on the pay and allowances of the Deputy Directors of the various municipal divisions and the District Agricultural Officers and their office establishments and contingent expenditure is debited to this head.

413. *Experimental farms.*—To this minor head are debited the charges relating to agricultural research stations other than the Agricultural College and Research Institute, Coimbatore, the Pomological Stations at Coonoor and Kallar, the Burliar gardens and the fruit research station at Kodur.

414. *Agricultural demonstration and propaganda including public exhibitions and fairs—Ordinary expenditure.*—Under this minor head is shown the expenditure incurred by the Agricultural Department on demonstration of and propaganda relating to improved methods of cultivation, purchase of seeds, manures and agricultural implements for distribution to seed farms and ryots, maintenance and equipment of depots, stocking of implements, seed, manure, etc., for sale to ryots, measures for the control of diseases of crops, and Post-War Schemes for the improvement of agriculture.

The expenditure incurred on exhibitions and shows held by the Agricultural Department on such occasions as flower shows, jamabandi camps, health week celebrations and district co-operative conferences is also shown under this minor head.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.
216-218
and
247-257

415. *Agricultural demonstration and propaganda including public exhibitions and fairs*—*Financed from deposit accounts*.—The bonus paid to the cultivators for growing food-crops in lieu of cotton is debited to this head. The cost is wholly borne by the Government of India and an amount equal to the expenditure in each year is transferred from the deposit account of the grant and credited to the revenue head "XXIX. Agriculture"—See paragraph 127

416. *Agricultural education*.—This relates to expenditure on the Agricultural Colleges at Coimbatore and Bapatla, the Central Farm and College Estate at Coimbatore and the Agricultural Schools at Anakapalle, Palur, Coimbatore, Samalkota and Orthanaad.

417. *Agricultural Engineering*—All expenditure connected with the Agricultural Engineering Branch and contour bunding operations including the cost of tractors pump-sets, pipes and oil engines is debited to this head

418. *Agricultural experiments and research—Ordinary expenditure*.—The expenditure relates to the Research Institute at Coimbatore, the establishment of a meteorological section in the Agricultural Department, the research work conducted entirely from provincial funds, and the provincial share of the expenditure on schemes partly financed by the Indian Council of Agricultural Research.

419. *Agricultural experiments and research—Financed from deposit accounts*.—The cost of research schemes relating to rice, cotton, sugarcane, fruits, groundnut, coconuts, pulses, dry farming, and scientific aid to the cardamom and pepper industry in Southern India undertaken at the instance of the Indian Council of Agricultural Research, the Indian Central Cotton Committee and the Indian Central Coconut Committee and mainly at their cost is debited to this head. An amount equal to the expenditure to be met by these bodies is transferred from the deposit account of the grant and credited to the revenue head "XXIX. Agriculture"—See paragraph 127.

The expenditure on the Sugarcane Research Station, Anakapalle, is shared on a half-to-half basis with the Indian Central Sugarcane Committee. An amount equal to the expenditure met by this Committee is transferred from the deposit account of the grant and credited to the revenue head "XXIX. Agriculture"—See paragraph 127.

420. *Botanical and other public gardens*.—Under this minor head is shown the expenditure on the maintenance and supervision of the Botanical Gardens at Ootacamund and the Sim's Park Botanical Gardens, Coonoor.

421. *Scheme for the improvement of agricultural marketing*.—The expenditure on the Marketing Officer and his staff under the marketing scheme financed by the Indian Council of Agricultural Research is shown under this minor head. The expenditure from the revenues of the Madras Government is shown as Ordinary expenditure. Under "Financed from deposit accounts" is shown the expenditure to be financed by the grant from the Indian Council of Agricultural Research. An amount equal to this expenditure is transferred from the deposit account of the grant and credited to the revenue head "XXIX. Agriculture"—See paragraph 127.

422. *Special rural uplift schemes*.—Expenditure on the purchase of seeds and ploughs for Koyas in the Agency tracts in the East Godavari district is the only item debited to this minor head at present.

423. *Grants-in-aid, contributions, etc.*—The grants and contributions debited to this minor head are those given to the Agri-Horticultural Society, Madras, for training gardeners, to the same Society and to the Municipal Council, Kodaikanal, and the Madras and the Nilgiris Agri-Horticultural Societies in connexion with parks and for flower shows at Madras, Coonoor and Ootacamund, to the Agricultural Colleges Students' Clubs, and to Agricultural Associations, Exhibition Committees, etc., for exhibition purposes.

424. *Other charges*.—The charges incurred in connexion with the schemes introduced for the benefit of groundnut cultivators are debited to this head.

425. *Amount met from the deposit account of grants for the relief of groundnut cultivators*.—The amount transferred from the deposit account to finance expenditure on groundnut schemes is credited to this head as a deduction from gross expenditure.

426. *Works*.—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

427. *Charges in England*.—The expenditure incurred in England on the leave salaries and sterling overseas pay of officers of the Agricultural Department and on the purchase of stores for that department is shown under this head.

EXPLANATION OF VARIATIONS.

428. The increase in the revised estimate is mainly due to larger provision made for the purchase of tractors, pump-sets and oil engines, and pipes in pursuance of the Two-year Plan of Intensive Cultivation. The expenditure on these items is expected to be somewhat less in 1950-51.

Demand XIX—Veterinary.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.
222-239

	Accounts, 1948-9	Budget Estimate, 1949-50	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
41. Veterinary—				
Superintendence	1.53	4.84	4.67	4.75
Subordinate establishment ..	6.48	7.67	6.83	8.32
Hospitals and dispensaries ..	6.86	6.95	6.90	7.18
Veterinary education and research—				
Ordinary expenditure	3.42	4.46	4.89	4.68
Financed from deposit accounts ..	(a)	1.4	.23	.41
Other charges	1.66	1.63	2.12	1.97
Breeding operations—				
Ordinary expenditure	17.12	17.47	21.02	19.37
Financed from deposit accounts ..	(a)	12	17	.13
Works .. ..	..	..	.08	..
Charges in England .. ..	.51	.36	.45	.11
Lump-sum provision for merged areas .. ..	..	..	..	.23
Total ..	40.58	43.64	47.36	47.15

(a) Included under ordinary expenditure.

Expenditure.

129. *Superintendence.*—The expenditure on the Director of Animal Husbandry and his establishments and on customs duty on stores purchased in England for institutions other than the Veterinary College and hospital and the charges relating to the district supervision staff and their establishments are debited to this minor head.

430. *Subordinate establishment.*—The charges relating to the touring veterinary establishments, and the cost of sera and vaccines purchased from Mukteswar are debited to this minor head.

431. *Hospitals and dispensaries.*—Under this minor head are shown the charges relating to the Government veterinary hospitals and dispensaries.

132. *Veterinary education and research—Ordinary expenditure.*—The expenditure on the Madras Veterinary College and hospital is debited to this minor head.

133. *Veterinary education and research—Financed from deposit accounts.*—The expenditure on the schemes relating to the enquiry into the Helminthiasis of cattle, the investigation into the diseases of sheep and goats and the tuberculin testing of cattle is partly met from Provincial revenues and partly from the grants made by the Indian Council of Agricultural Research, while the scheme for the collection of information regarding indigenous drugs is financed entirely by the Council. The latter are first credited in the deposit account and an amount equal to the expenditure is withdrawn and credited to the head "XXX Veterinary"—See paragraph 133.

434. *Other charges.*—This minor head exhibits the charges relating to the Veterinary Biological and Research Institute, Ranipet, and the manufacture of Ranikhet disease vaccine.

435. *Breeding operations—Ordinary expenditure.*—The expenditure on the Livestock Development Officer, Livestock Research Stations at Hosur and Guntur, livestock improvements (including assistance to the Sugalis in Kurnool district), District farms, maintenance of breeding bulls at Veterinary hospitals, salvage of dry cows and poultry and pony improvement schemes is debited to this minor head. The charges on account of the premia sanctioned for payment to co-operative societies and private parties for the maintenance of breeding bulls, grants-in-aid to associations and exhibition committees, contributions to local bodies for purchase and maintenance of breeding bulls, to the American Arcot Mission, Katpadi, and the Mangalagiri Co-operative Egg Marketing Society for poultry improvement, and subsidies to owners of calves in Madras City are also debited to this head.

436. *Breeding operations—Financed from deposit accounts.*—The schemes relating to sheep breeding and improvement of the Kangayam breed of cattle have been undertaken at the instance of the Indian Council of Agricultural Research. Half of the expenditure on the former and the entire expenditure on the latter are recovered from the Indian

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

Council of Agricultural Research. This contribution is first credited in the deposit account and an amount equal to the expenditure is withdrawn from the deposit account and credited to the revenue head "XXV. Veterinary"—See paragraph 133.

437. *Works*.—This minor head exhibits the expenditure on works costing over Rs. 5 000 each that are executed departmentally and are debitable to the departmental service head of account.

438. *Charges in England*.—The expenditure incurred in England on the leave salary and sterling overseas pay of officers of the Animal Husbandry Department, on their technical training in the United Kingdom and the United States of America and on the purchase of stores required for that department is shown under this minor head.

EXPLANATION OF VARIATIONS.

439. The increase in the revised estimate for 1949-50 is chiefly due to the larger provision made for the purchase of livestock for District Farms as a measure of Post-war Development. The budget estimate for 1950-51 provides for the appointment of more Veterinary and Livestock Inspectors and for the purchase of refrigerators for eleven Government Veterinary Institutions.

240-244

Demand XX—Co-operation.

		Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
42 Co-operation—					
Direction ..	..	3.12	3.49	3.29	3.10
Superintendence ..	..	45.80	55.10	59.31	58.61
Grants-in-aid ..	..	4.41	6.19	14.11	12.95
Charges in England ..	..	08	..	20	..
Lump-sum deduction on account of retrenchment.	..	..	3.46	..	..
Lump-sum provision for merged areas ..	..	..	..	..	32
Total ..		53.41	61.32	76.91	74.98

Expenditure.

440. *Direction*.—The expenditure on account of the Registrar, Joint Registrar and Personal Assistant and subordinate staff is debited to this minor head. The cost of the special staff employed in the Registrar's office in connexion with Post-war Development schemes is also debited to this head.

441. *Superintendence*.—The expenditure on the staff of the Co-operative department other than that included under the foregoing minor head and on the Government staff employed in societies and land mortgage banks and for audit, execution and liquidation work, the expenditure on the Central Co-operative Training Institute and the expenditure on account of the Prohibition Amelioration staff are debited to this minor head. The cost of the staff and other items of expenditure required for Post-war Development schemes, e.g., Fishermen Welfare scheme, the establishment of co-operative workshops for demobilized soldiers and for the free distribution of milk to priority consumers is also shown under this head.

442. *Grants-in-aid*.—Under this head is shown the expenditure on account of subsidies to co-operative societies working at a loss towards the stamp duty on sale certificates issued in their favour, grants to colonization societies towards share capital of members and for purchase of cattle and manure, grants to marketing and other societies for the construction of godowns, marketing of eggs, fruits, etc., and grants for the development of cottage industries and towards the cost of training panchayatdars of societies. The amount payable to the Registration department on account of the registration fee concessions given to co-operative societies and land mortgage banks is also debited to this head from 1948-9—See paragraph 42 above.

443. *Charges in England*.—The expenditure in England on leave salaries and deputation pay of officers is debited to this minor head.

EXPLANATION OF VARIATIONS.

444. The increase in the estimates is mainly due to larger provision made for the purchase of equipment required for the Prohibition Amelioration staff and for the payment of subsidies to co-operative societies for the construction of godowns and the distribution of groundnut cake to agriculturists.

Demand XXI—Industries.

445. The expenditure booked under the heads mentioned below is included in this demand:—

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure,
245-272

42. Co-operation (Cottage Industries).

43. Industries and Supplies (excluding Cinchona and Fisheries).

43-A. Capital outlay on Industrial Development.

	Accounts, 1948-9.	Budget Estimate, 1949-51.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
40 Co-operation—				
Cottage Industries .. .. .	..	..	1.86	3.67
Works	(a)	(a)	..	.51
43. Industries and Supplies—				
Industries	67.64	1,82.51	1,01.62	1,51.30
Cottage industries	2.26	5.21	(b)	(b)
Grants-in-aid	1.64	1.67	2.02	1.14
Works	2.11	14.22	2.95	2.52
Charges in England .. .. .	.74	.19	1.42	.02
43-A. Capital Outlay on Industrial Development.	.06	..	.92	..
Total ..	74.45	2,03.80	1,10.79	1,59.16

(a) Included under 43. Industries and supplies. (b) Included under 42. Co-operation—Cottage Industries.

*Expenditure.***42. CO-OPERATION.**

446. The expenditure on the promotion of cottage industries such as Coir Retting, Casting and Metal working, Tanning Industry, Ceramic Industry and Glass Industry, on the development of village industries in selected firkas, and on the construction of buildings for these industries costing over Rs. 5,000 each and executed departmentally is debited to this major head.

43. Industries and Supplies.

447. This major head records the expenditure connected with the Industries, Cinchona and Fisheries Departments. It is distributed over two demands for grants, namely, Demand XXI. Industries and Demand XXII. Cinchona and Fisheries.

448. *Industries.*—Under the minor head “Industries” is recorded the expenditure on the following:—

(1) The Director of Industries and Commerce, the Joint Director of Industries and Commerce, Deputy Directors, Personal Assistant to the Director of Industries and Commerce, Industrial Engineer and their establishments and other expenditure.

(2) District Industrial engineering establishments for pumping and boring operations, which are mainly intended to help ryots to get water for irrigation.

(3) The cost of scholarships for Madras students in the Indian Institute of Science, Bangalore, the Victoria Jubilee Technical Institute, Bombay, the Andhra University and other institutions and State technical scholarships.

(4) The School of Arts and Crafts and the Textile Institute in Madras.

(5) Sericulture and connected activities.

(6) The Kerala Soap Institute, Kozhikode, and experiments on oils, fats, etc., in the institute.

(7) The Fish Liver Oil Industry at Kozhikode.

(8) The Industrial Engineering Workshops, Madras.

(9) Miscellaneous investigations and demonstrations, e.g., those relating to the investigation of lignite deposits and other minerals, manufacture of sugar and jaggery from sugarcane juice, gut industry, etc.

(10) The Director of Controlled Commodities and his establishment.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

(11) Schemes of Post-war Development, such as the Institute of Leather Technology the Polytechnics at Kakinada, Vuyyuru, Bellary Madras Mathurai, Kozhikode, Coimbatore and Mangalore the Intensive and Extensive Khadi Scheme, the Old Technological Institute at Anantapur and the Cotton Factory at Beypore

(12) Working expenses of the Hydrogenation Factory at Kozhikode for the manufacture of vegetable ghee, the Government Silk Filatures, Kollegal, the Ceramic Factory, Gudur and the Andhra Paper Mills, Rajahmundry.

449 *Grants-in-aid*.—This minor head includes the expenditure on—

(1) Grants-in-aid to industrial schools for maintenance, building, equipment, capitation and stipendiary grants;

(2) Contributions to the Victoria Jubilee Technical Institute, Bombay, and the Indian Institute of Science, Bangalore,

(3) Grants to Industrial and Commercial Museums.

(4) Grants for the woollen industry.

450 *Works*.—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

451 *Charges in England*.—The expenditure in England on leave salaries and deputation pay of officers, and on stores purchased for the department is debited to this minor head.

452. 43-A. *Capital Outlay on Industrial Development*.—This head records the expenditure of a capital nature which is met from revenue.

GOVERNMENT COMMERCIAL CONCERNS.

453 The Kerala Soap Institute, the Fish Liver Oil Industry, the Industrial Engineering Workshops, the Hydrogenation Factory, the Government Silk Filatures, the Ceramic Factory and the Andhra Paper Mills are treated as business undertakings. The gross receipts and expenditure of these undertakings are accounted for in the regular Government accounts in the same way as the ordinary receipts and expenditure of the Government. In addition, separate commercial accounts with annual profit and loss statements and balance sheets are maintained for them outside the regular Government accounts.

The following two items which are special to commercial undertakings also enter into the regular accounts —

(1) Interest charges on the capital invested on them—See paragraphs 289 and 293;

(2) Depreciation funds for renewals and replacements.

Each of these undertakings has a depreciation fund of its own in the deposit section of the Government accounts. The annual allowance for depreciation of capital assets and the sale-proceeds of unserviceable plant and machinery are credited to the fund as receipts. The depreciation fund may be drawn upon only for renewals and replacements of old assets and not for additions or improvements, which should be financed as new capital outlay. When the fund is so drawn upon, the amount is debited to it as outgoings. Such portion of the depreciation fund as is not utilized for renewals and replacements is regarded as invested with the Government, who pay interest thereon. The annual allowance for depreciation is debited as expenditure under the head “43. Industries and Supplies.” Expenditure on renewals and replacements is debited to the same head, but the debit is cancelled by the transfer of an equivalent amount from the depreciation fund, which is adjusted in reduction of expenditure.

EXPLANATION OF VARIATIONS.

42. Co-operation.

454. The expenditure on the improvement of cottage industries, including the development of village industries in selected firkas hitherto shown under ‘43. Industries and Supplies’, is debited to this minor head with effect from the accounts for 1949-50.

43. Industries and Supplies.

455. The decrease in the revised estimate for 1949-50 is due mainly to (a) the delay in the opening of new Industrial school and in the construction of buildings for the Hydrogenation Factory and the Chemical Testing and Analytical laboratory, (b) the smaller expenditure on the investigation of lignite deposits in the South Arcot district, the Andhra Paper Mills, Rajahmundry, and the Government Silk Filatures, Kollegal, and (c) to the transfer to the Capital Account of the following items of expenditure—the construction of buildings and purchase of furniture, tools and equipment for the Polytechnic, the purchase of plant and machinery for the Government Silk Filatures and on the construction of buildings for the Chemical Testing and Analytical Laboratory.

The budget estimate for 1950-51 anticipates larger expenditure as a result of the accelerated programme of lignite investigation, the starting of new Industrial Schools, commencement of production in the Hydrogenation Factory, opening of all the courses of instruction in the Polytechnics, and increased production in the Andhra Paper Mills and the Government Silk Filatures.

Demand XXII—Cinchona and Fisheries.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate 1950-51	Reference to pages in the Detailed Annual Estimate of Expenditure. 273-292
13. Industries and Supplies—					
Cinchona Plantations	17.42	22.31	23.84	26.53	
Fisheries—					
Ordinary expenditure	27.93	28.79	23.68	25.25	
Financed from deposit accounts .. }		.11	.23	.26	
Works .. ..	.37	.97	1.11	.53	
Charges in England .. ..	.19	.09	.27	.21	
Total	45.91	52.27	49.13	52.78	

Expenditure.

456. *Cinchona Plantations.*—The expenditure on the Director of Cinchona and his staff, the manufacture of quinine from cinchona bark harvested from the department's plantations on the Nilgiris and the Anamalais, or purchased from elsewhere, the maintenance and replantation of old areas in these plantations, including expenditure on close-planting and vegetative propagation of cinchona which is not of a capital nature, is debited to this minor head. The expenditure on the planting of fresh areas, construction of permanent buildings, provision of protected water-supply, etc., is treated as capital expenditure and debited to the capital head "72. Capital Outlay on Industrial Development."

The Cinchona Plantations are treated as a business undertaking and commercial accounts with annual profit and loss statements and balance sheets in addition to the regular Government accounts are maintained for them. Two special items which enter into their regular accounts are—

(1) Interest charges on the capital invested on them, the object and details of which are explained in paragraphs 289 and 293 ; and

(2) Depreciation funds for renewals and replacements.

The undertaking has a depreciation fund of its own in the deposit section of the Government accounts. The annual allowance for depreciation of capital assets and the sale-proceeds of unserviceable plant and machinery are credited to the fund as receipts. The depreciation fund may be drawn upon only for renewals and replacements of old assets and not for additions or improvements which should be financed as new capital outlay. When the fund is so drawn upon, the amount is debited to it as an outgoing. The balance in the depreciation fund is regarded as invested with the Government and they pay interest on it.

457. *Fisheries—Ordinary expenditure.*—To this minor head is debited the expenditure on the Director of Fisheries and his staff, the pearl and chank fishing operations off the coast of Tirunelveli district, Inland and Coastal Fishery Research Stations, fish-curing yards on both the east and the west coasts, departmental schools for fisher-folk, fish-breeding and stocking operations in inland waters, compensation to local bodies for loss of fishery rentals due to the Government's taking over their fisheries, grants to the Nilgiri Games Association, deep-sea fishing experiments, and the fish-manure industry.

458. *Financed from deposit accounts.*—The expenditure on the Fresh-water Biological Station, Madras (Rural Piscicultural Scheme) and the collection of Marine Fishery Statistics is debited to this head. A part of the expenditure is borne by the Indian Council of Agricultural Research. The grants made by the Council are credited to the deposit account and an amount equal to the expenditure is withdrawn and credited to the head "XXXII. Industries and Supplies—Fisheries."

459. *Works.*—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

460. *Charges in England.*—The expenditure in England on leave salaries and deputation pay of officers, and on stores purchased for the Cinchona and Fisheries Departments is debited to this minor head.

EXPLANATION OF VARIATIONS.

461. *Cinchona Plantations.*—The increase in the revised estimate for 1949-50 is mainly due to the increased rates of dearness allowance allowed to the labourers in the Cinchona Plantations. This is partly offset by the smaller contribution expected to be recovered from the Government of India on account of the scheme for the cultivation of cinchona by the Russian method. The further increase in the budget estimate for 1950-51 is due to the larger provision made for the purchase of cinchona bark and quinine, and for interest charges consequent upon the progressive increase in capital outlay.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

462. *Fisheries—Ordinary expenditure.*—The decrease in the revised estimate for 1949-50 is mainly due to smaller expenditure on the import of salt for the fish-curing yards. The increase in the budget estimate for 1950-51 as compared with the revised estimate for 1949-50 is due to larger provision made for the Technological Institute, Tuticorin and Fisheries schools.

47. Miscellaneous Departments.

463. The expenditure relating to the Labour department, the Harijan Welfare Department, Inspector of Factories, Inspector of Steam Boilers, Village Officers' Special Tests, Examinations conducted by the Commissioner for Government Examinations, Statistics, Administration of the Indian Partnership Act, 1932, Preservation and Translation of Ancient Manuscripts the Fire Services and miscellaneous items such as the Rayalseema Development Board, the Department of Women's Welfare and the Vigilance Service is debited to the major head "47 Miscellaneous Departments". To bring prominently to notice the transactions relating to Labour which includes Harijan Uplift, a separate demand has been introduced for it. The demands now are :—

Demand XXIII.—Labour including Factories and Harijan Uplift.

Demand XXIV.—Miscellaneous Departments.

Demand XXIII.—Labour including Factories and Harijan Uplift.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51
47. Miscellaneous Departments—				
Labour—				
I. Commissioner of Labour	11.63 (a)	16.76 (a)	13.85	13.95
II. Harijan Welfare Department	59.45 (b)	78.12	81.70	92.67
Transfer from the Fund for Village Reconstruction and Harijan Uplift —	4.10	25.45	17.83	28.80
III. Police department	3.18	2.59	2.62	2.25
Inspector of Factories	3.06	3.19	3.21	3.24
Lump-sum provision for ameliorative measures for backward classes .. ..	.	5.00	5.00	5.00
Lump-sum deduction on account of retrenchment .. ..	..	— 4.38	..	..
Total	73.22	75.83	88.55	88.31

(a) Includes some expenditure on district staff subsequently transferred to the control of the Harijan Welfare Department.

(b) The total expenditure on Harijan Welfare in 1948-9 including expenditure on the district staff referred to in (a) above was about Rs. 63.87 lakhs.

Expenditure.

464. *Labour.*—Expenditure incurred on (i) the Commissioner of Labour and his executive staff in the districts, including the expenditure on the Industrial Tribunals under the Industrial Disputes Act, 1947, (ii) on the Harijan Welfare Department, including the expenditure on grants to private educational institutions established solely for the communities eligible for help by that Department and on the reclamation of Kallars, Yenadis, Sugalis and Koravars and (iii) on settlements in the charge of the Police Department, including grants to the Salvation Army for the supervision of the Stuartpuram Settlement are debited to this head. The special provision for the amelioration of backward classes is exhibited separately.

465. *Inspector of Factories.*—The charges on account of Inspectors of Factories and their establishments are recorded under this head.

EXPLANATION OF VARIATIONS.

466. Larger provision is made in the estimates for the Harijan Welfare Department, particularly in respect of scholarships and schooling charges. The expenditure on Harijan Welfare in each year over and above that incurred in 1948-9 (now taken as Rs. 63.87 lakhs) will be met from the special Fund for Harijan Uplift. The separate provision of Rs. 5 lakhs each in 1949-50 and 1950-51 for the ameliorative measures for backward classes will be met from the general revenues.

Demand XXIV—Miscellaneous Departments.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.
302-310

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51
47. Miscellaneous Departments—				
Inspector of Steam Boilers	1.00	1.00	.98	1.06
Examinations	9.60	9.30	9.55	9.77
Statistics	1.42	1.57	2.63	2.70
Administration of the Indian Partnership Act of 1932 .. ..	.07	.07	.07	.07
Preservation and Translation of Ancient Manuscripts .. ..	..	..	.06	.06
Fire Service	26.78	29.70	28.12	28.79
Miscellaneous	3.36	4.60	4.47	5.01
Charges in England .. ..	.08	.20	..	.01
Lump-sum provision for the merged areas. ..	..	..	..	.17
Total ..	42.33	46.44	45.88	47.64

Expenditure

467. *Inspector of Steam Boilers.*—Under this head are shown the pay and allowances of Inspectors of Boilers and their establishments and contingent expenditure. The department inspects also the boilers in Coorg and in other places when required and the recoveries on this account are taken in reduction of expenditure under this head.

Inspections in connexion with the registration and renewal of boilers in the pumping stations of local bodies are also done by the regular boiler inspection staff, but the regular inspection of the pumping machinery is conducted by a mechanical expert under the Sanitary Engineer and the cost of such inspection is debited to the head "39. Public Health—Public Health Establishments—Sanitary and Deputy Sanitary Engineers."

468. *Examinations.*—Under this head are recorded the charges connected with the village officers' special tests and the examinations conducted by the Commissioner for Government Examinations, e.g., the Secondary School-Leaving Certificate, Training-School Leaving Certificate, technical and other miscellaneous examinations. The fixed amounts of compensation paid to the Madras University and the Andhra University for the loss of fee income from the Matriculation Examination due to the introduction of the Secondary School-Leaving Certificate Examination are also debited to this head.

469. *Statistics.*—The expenditure debited to this minor head includes that on the staff in the office of the Registrar-General of Births, Deaths and Marriages and the remuneration paid to the Marriage Registrar in Madras, the pay and contingent expenditure of the staff employed in the office of the Director of Public Health for the compilation of vital statistics and of the Economic Adviser to the Government.

470. *Administration of Indian Partnership Act, 1932.*—The expenditure on the administration of the Indian Partnership Act, which consists of the honorarium paid to the Inspector-General of Registration, who is the administrator of the Act in Madras, and the pay, allowances and contingent expenditure of the staff employed for the purpose, is debited to this minor head. The expenditure is covered by receipts, which are credited to XXXVI. Miscellaneous Departments—Administration of Indian Partnership Act, 1932.

471. *Miscellaneous*—The pay, allowances and contingent expenditure of the Secretary and the establishment of the Rayalaseema Development Board constituted to co-ordinate the work of all departments in the task of planning the prosperity of Rayalaseema are debited to this head.

The expenditure relating to the Women's Welfare Department, and also that relating to the staff for the enforcement of the Madras Suppression of Immoral Traffic Act, 1930, are debited to this head.

472. *Fire Services.*—The cost of the Fire Services establishments employed for peace-time requirements is debited to this minor head.

473. *Charges in England.*—The leave salaries and overseas pay drawn in England by officers, if any, and the cost of stores purchased in England are debited to this head.

Civil Works.

474. The expression "Civil Works" in the Government accounts means works relating to Civil Departments and local bodies which are executed by the Public Works and Highways Departments as distinguished from "Defence Works" which relate solely to the Defence Department of the Government of India. Road and bridge works executed by local bodies partly or wholly with Government grants-in-aid are also treated as "Civil Works."

475. Ordinarily works which do not require the employment of skilled labour or professional supervision are classified as petty construction and repairs, and are not executed by the Public Works Department for other departments but by the department concerned. Some departments, e.g., the Forest Department, have engineering staff of their own and some others, e.g., the Excise, Police and Agriculture Departments are unable to utilize the services of the Public Works Department for buildings in out-of-the-way localities. In such cases also, departmental works are executed by the departments themselves and the cost is debited to the respective departmental budget heads.

476. In certain other cases, e.g., Police stations and Police lines borne on the Police registers, the Public Works Department is sometimes entrusted with the execution of works requiring the employment of skilled labour or professional supervision. In such cases, the expenditure is debited to the departmental budget head together with the prescribed centage charges payable to the Public Works Department, the latter being adjusted in reduction of expenditure under "50. Civil Works—Establishments."

477. The expenditure incurred by the Public Works and Highways Departments is debited to the following major heads:—

"50. Civil Works" when it is met from current revenues

"81. Capital Account of Civil Works outside the Revenue Account" when it is met from other sources.

Expenditure debited to "50. Civil Works" is, for convenience, included in three demands for grants, namely:—

Demand XXV.—Civil Works—Works, which covers original works such as buildings and communications, and also repairs

Demand XXVI.—Establishment and tools and plant.

Demand XXVII.—Grants-in-aid to local bodies for roads and bridges executed by them and water-supply and drainage schemes executed by the Public Works Department on their behalf.

Expenditure debited to "81. Capital Account of Civil Works outside the Revenue Account" is included in Demand XXXVII.—Capital outlay on Civil Works.

Demand XXV—Civil Works—Works.

	Accounts, 1945-49.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
50. Civil Works—				
Original Works—Buildings ..	47.01	55.10	74.14	56.37
Original Works—Communications ..	31.60	2,10.38	1,24.65	1,38.12
Original Works—Miscellaneous ..	.40	..	..	1.68
Central Road Development account.	3.99	..	..	..
Lump-sum deduction for probable savings .. .. .	..	—11.74	..	— 9.20
Repairs	3,30.60	2,28.86	3,24.86	3,24.25
Suspense	3.77	2.04	—12.98	— .26
Lump addition for regrant of lapses ..	..	.10	..	.10
Lump provision for merged areas ..	..	..	..	9.22
Total ..	4,17.37	4,84.74	5,10.67	5,20.28

Expenditure.

478. *Original Works —Buildings.*—All outlay on the acquisition of buildings and new construction, whether of entirely new works or of alterations and additions to existing works, as well as special repairs to newly purchased or previously abandoned buildings required before they can be brought into use, is classed as expenditure on Original Works. Under this head comes also any substitution of one variety of work for another, e.g., a tiled for a thatched roof, when the new work results in a genuine increase in the

permanent value of the property as an asset. The maximum annual limit for improvements to Government Houses has been fixed at Rs. 50,000 under the Government of India (Governors' Allowances and Privileges) Order, 1949—see paragraph 306.

Reference to
pages in the
Detailed Annual
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Expenditure.

179. *Original Works—Communications.*—The outlay incurred by the Highways Department on works relating to communications under their control and on similar works entrusted to the department by local bodies for execution is debited to this minor head. It includes construction, reconstruction or substantial improvement of roads, bridges, ferries, tunnels, ropeways, causeways, tramways and other means of communication, together with buildings, wells, encamping grounds, etc., for travellers, and mile-stones, fencing, avenue planting, inspection houses, and other works connected with communications, such as experimental road surfacing. The expenditure on road works included in the post-war development plan is also debited to this minor head.

180. *Original Works—Miscellaneous.*—Outlay on works is debited to this minor head only when there is no other head to which it can be suitably debited. Embankment works that are not debit-able to irrigation heads and works to prevent coast erosion are brought under this minor head.

181. *Lump-sum deduction for probable savings.*—In order to minimise lapses in the budget provision, lump-sum deductions are made. The amounts are generally fixed on a consideration of the lapses that have occurred in the past under the heads concerned. These lump-sum deductions do not preclude the incurring of expenditure up to the gross amount provided in the budget but if the net amount provided under the grant as a whole is likely to be exceeded, a supplementary grant has to be obtained in due course.

182. *Repairs.*—This head covers all operations, other than new works, that are necessary in order to maintain in proper condition buildings and other works and communications which are in ordinary use. It includes also rates and taxes paid by the Public Works Department on both residential and non-residential buildings, charges on account of watchmen for vacant buildings and rents paid for hired residences. The maximum annual expenditure on repairs to Government Houses is fixed under the Government of India (Governors' Allowances and Privileges) Order, 1949, as follows—see paragraph 306 :—

						RS.
Repairs	..	..	..	..	..	1,03,000
Electricity	..	..	..	..	..	55,000
Water	..	..	..	..	..	17,000
Taxes	..	..	..	..	..	46,000
Total						2,21,000

483. *Suspense.*—This minor head is intended to cover transactions relating to purchases, stock, miscellaneous public works advances, English stores and workshop suspense. These heads are of a temporary character and all transactions recorded under them are ultimately removed either by payment or recovery in cash or by adjustment to the works concerned. The transactions therefore consist of both debits and credits, and the latter are adjusted in reduction of expenditure.

484. *Lump addition for regrant of lapses.*—No provision for irrigation and civil works that are expected to be completed in a year is made in the budget estimate of the following year; but, in order to provide for the contingency of some of these works not being completed or paid for as anticipated, lump-sum provisions for regrant of lapses are entered in the ensuing year's budget estimates under the heads concerned. All appropriations from these provisions are made with the sanction of the Finance Department.

EXPLANATION OF VARIATIONS.

485. The increase in the revised estimate for 1949-50 is due mainly to larger expenditure on original works relating to buildings of the Police, Education, Industries and Veterinary Departments and on repairs to communications including flood repairs, partly offset by smaller expenditure on original works relating to communications, owing to the curtailment by the Government of India of their allotment for Post-war Development schemes. The provision for repairs to communications, etc., was cut down drastically in the budget for 1949-50 as a measure of retrenchment, but owing to floods and other causes, it has not been found possible to reduce the expenditure on maintenance of roads appreciably. The budget estimate for 1950-51 allows for better progress on original works relating to communications. It also provides Rs. 7 lakhs under 'Buildings', Rs. 5 lakhs under 'Communications' and Rs. 1 lakh under 'Miscellaneous' for the new works shown in Appendix I under Demand XXV—Civil Works—Works, in Part III of this Memorandum.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

Demand XXVI—Civil Works—Establishment and Tools and Plant.

	Accounts, 1948-49.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
50. Civil Works—				
Establishment	1,05.31	1,00.05	1,10.83	1,07.78
Charges in England .. .. .	.99	.34	.36	.08
Lump-sum deduction on account of retrenchment.. .. .	..	— 7.38	..	..
Tools and plant	50.28	1,20.85	68.12	68.31
Total ..	1,56.58	2,18.86	1,79.31	1,76.17

Expenditure.

PUBLIC WORKS ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

486. The whole of the establishment and tools and plant charges of the Public Works Department is initially booked under the appropriate minor heads under "50. Civil Works." As these establishments are joint establishments for the execution of works falling under several head of account (Irrigation, Capital Account of Civil Works outside the Revenue Account, etc.), the actual expenditure on establishment charges is distributed after the close of the financial year amongst the various accounts which record the expenditure incurred by the department in proportion to the works expenditure under each of the heads concerned. Any special establishment which is wholly employed on a work is, however, entirely charged to that work and is not included in these *pro rata* calculations.

The same procedure applies also to the charges on account of ordinary tools and plant used in the Public Works Department, but the cost of tools, plant or machinery obtained to meet the special requirement of a particular work or project is treated as a direct charge to the work or project concerned.

It follows that the actual Public Works Department establishment and tools and plant charges finally adjusted under the head "50. Civil Works" will be only part of the gross Public Works Department expenditure incurred on these items. For the purpose of the demand for grants, however, the gross charges, deducting only the percentage recoveries on account of work done for the Government of India, local bodies and others, are included in a single demand. The special establishment and tools and plant charges of the Highways Department are also included in this demand but are not taken into account in the *pro rata* distribution and stand finally debited in full to the head "50. Civil Works."

487. *Establishment*—The expenditure relating to the Chief Engineers, Government Architects, Electrical Engineer, Superintending and Executive Engineers and their establishments and the Highways Department establishment is debited to this minor head. The cost of the special staff employed in connexion with post-war development schemes is also debited to this head.

488. *Charges in England*.—Under this head is shown the expenditure in England on leave salaries and sterling overseas pay. Charges for imported stores purchased on account of the Public Works and Highways Departments are debited to the minor head "Suspense—London Stores" See paragraph 483.

489. *Tools and plant*.—The expenditure on repairs and purchase of tools, plant and machinery, including road-rollers, and on transporting them to the places where they are to be used, is debited to this minor head

EXPLANATION OF VARIATIONS.

490. The decrease in the estimates is due mainly to smaller expenditure on the purchase of lorries, road rollers, trailer waggons, etc., for the Highways Department, partly offset by smaller recovery of Agency charges from the Government of India in respect of National Highways consequent on the expected reduction in the outlay on both original works and repairs.

Demand XXVII—Civil Works—Grants-in-aid.

836-337

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
50. Civil Works—				
Grants-in-aid	49.65	58.03	93.70	71.35

Expenditure.

491. All trunk roads and most of the important marketing roads in charge of local bodies have been taken over by the Highways Department with effect from 1946-7 and the expenditure on special repairs to, and maintenance of, these roads will be met directly from State funds. The grants hitherto paid to local bodies for these purposes have accordingly been discontinued. The following grants now given to local bodies are shown under this head :—

I. *Recurring grants*.—Grants to the Madras Corporation for the maintenance of specific roads.

* II. *Non-recurring grants*.—Grants to local bodies for capital works and dustless surfacing of roads in built-up areas.

In special cases when, owing to contraction of the demand for agricultural labour as a result of failure of rains, it is found necessary to take up works for the relief of unemployment and the Government do not consider it necessary to open Government works, district boards are permitted to take up road works towards the cost of which the Government give grants based on the financial position of the district boards concerned. Such expenditure may, if the Government so decide, be financed from the Famine Relief Fund; in that case an equal amount is transferred from the Fund and adjusted in reduction of expenditure under this head.

III. *Grants for village communications.*—Local bodies are eligible for grants from State revenues ordinarily equal to half the expenditure incurred on approved schemes of construction or improvement of village communications.

IV. *Water-supply and drainage schemes.*—Local bodies are given grants on the merits of each case towards the capital outlay on approved schemes for the provision of protected water-supply and drainage in their areas. If the works are executed by the local bodies themselves, the grants are debited to the head “39. Public Health—Grants for Public Health Purposes.” If they are executed by the Public Works Department on their behalf, the grants are debited to the present head “50. Civil Works—Grants-in-aid.”

V. *Grants from the Central Road Fund.*—Subject to the specific approval of each item by the Government of India, grants may be given by the Madras Government from their share of this Fund (which is credited on receipt to the deposit head “Subventions from the Central Road Fund”) for the following objects:—

- (1) construction of new roads and bridges of any sort, and
- (2) reconstruction or substantial improvement of existing roads and bridges.

Grants given for these objects are debited to this head, and corresponding amounts are credited at the same time to the head “XXXIX. Civil Works—Transfer from Central Road Fund” by debit to the deposit head.

EXPLANATION OF VARIATIONS.

492. The increase in the revised estimate for 1949-50 is mainly due to the grants sanctioned to the Malabar and South Kanara district boards for improvement of communications urgently required for the maintenance of ‘Law and Order’, special grants to district boards for undertaking unemployment relief works due to the failure of rains, and increased grants to local bodies for dustless surfacing of roads and for new road works. The absence of grants in respect of communications connected with the maintenance of ‘Law and Order’, and of grants to district boards for famine relief works and the reduction in the grants for new road works, partly offset by the increase in the grants for dustless surfacing of roads and for works financed from the Central Road Fund mainly account for the decrease in the budget estimate for 1950-51.

Demand XXVIII—Electricity.

338-372

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
XLI. Receipts from Electricity schemes—				
Working Expenses—				
Pykara Hydro-Electric scheme	34.14	31.92	37.49	35.86
Mettur Hydro-Electric scheme	35.02	29.87	33.22	39.09
Papanasam Hydro-Electric scheme	14.71	16.69	17.14	17.12
Kollegal Hydro-Electric scheme .. ..	.11	.26	.0	.35
Hindupur scheme .. ..	..	.30	.05	.30
Ceded districts scheme .. ..	..	..	.12	1.73
Visakhapatnam scheme	7.06	6.84	7.40	9.37
Vijayavada scheme	16.98	11.34	12.95	17.83
Kakinada scheme	2.25	3.94	2.88	2.99
Kurnool scheme .. ..	.98	.94	.99	1.16
Madras scheme	74.57	74.60	77.51	75.67
Cuddapah scheme .. ..	.28	1.25	.89	.95
Anantapur scheme .. ..	..	..	.42	.88
Rajahmundry Hydro-Electric scheme .. ..	..	..	.48	2.15
Total ..	1,86.10	1,78.01	1,91.84	2,05.45
52. Interest on Capital Outlay on Electricity schemes.	66.92	97.24	89.94	1,20.28
52-A. Other Revenue Expenditure connected with Electricity schemes—				
Establishment charges	1.91	6.86	3.58	7.39
Miscellaneous expenditure (including surveys).	1.66	2.85	2.45	2.85
Charges in England .. ..	.36	.15	.27	.16
Total ..	.11	3.86	.86	4.38
Grand Total ..	2,58.13	2,71.39	2,80.92	3,21.85

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

Reference to
pages in the
Detailed Annual
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Expenditure.

Expenditure.

XLI. RECEIPTS FROM ELECTRICITY SCHEMES—WORKING EXPENSES.

493. As in the case of irrigation works, the working expenses of Electricity schemes in operation are adjusted in reduction of the gross receipts, but they have to be included in a Demand, since they are part of the expenditure from the revenues of the Province. Separate accounts of gross receipts and working expenses are maintained in respect of each main scheme. The working expenses are accounted for under the following heads:—

Works expenditure financed from ordinary revenues.

Maintenance proper.

Provision for depreciation including transfers to and from the depreciation and special reserve funds established for each system.

Establishments.

Tools and plant.

Suspense.

494. *Works expenditure financed from ordinary revenues.*—The cost of improvements and additions not chargeable to Capital and the write-off of the Capital value of replaced stock after taking the salvage value into account are shown under this head.

495. *Maintenance proper.*—Under this head are shown the maintenance and miscellaneous expenses including the cost of the establishment charged to the work and the annual contribution to the Electrical Research Association, London, on the basis of receipts.

496. *Provision for depreciation.*—The provision for the annual contribution to the depreciation and special reserve funds is made under this head (see paragraph 642) as also for renewals and replacements financed from these Funds, and the amount transferred from these Funds is adjusted in reduction of expenditure under this head.

497. *Establishments.*—Under this head are shown the pay and allowances of the establishments employed for working the schemes, and recoveries from other departments of Government for work done for them which are taken in reduction of expenditure.

498. *Suspense.*—This minor head is intended to cover transactions relating to London stores, bills, advances to cover the cost of electrical appliances to power consumers and the recoveries effected from them which are taken in reduction of expenditure.

52 INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES.

499. The object of this debit is explained in paragraph 289.

52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.

500. *Establishment charges.*—The expenditure on account of the Chief Engineer for Electricity and other headquarters supervising staff and on account of the pay and allowances of special staffs employed for investigation of new projects is debited initially to this minor head and is subsequently transferred to other heads and schemes (inclusive of municipal schemes executed by the Electricity department) in varying percentages in proportion to the services rendered to each. Such recoveries are adjusted in reductions of expenditure under this minor head.

501. *Miscellaneous expenditure (including surveys).*—The cost of survey apparatus and materials and expenditure on contingencies including customs duty on stores, advertisement charges, cost of prints for specification and grid maps are debited to this head. The expenditure incurred on field work connected with the investigation of new electricity projects, except for the pay and allowances of the staff, is also debited to this minor head.

502. *Charges in England.*—Expenditure on leave salaries and deputation pay and on the purchase of stores in England is debited to this minor head.

EXPLANATION OF VARIATIONS.

503. *Pykara Hydro-Electric Scheme.*—The increase in the Revised Estimate for 1949-50 is mainly due to the employment of additional work-charged establishment and increase in the price of materials. The decrease in the Budget Estimate for 1950-51 is due to larger recoveries of establishment charges from capital works and smaller debit under 'Suspense'.

504. *Mettur Hydro-Electric Scheme.*—The increase in the estimates is due to the increase in the maintenance expenses of the system due to the employment of additional work-charged establishment.

505. *Visakhapatnam and Vijayavada Scheme.*—The increase in the estimates is due to increase in the maintenance charges, larger expenditure on account of the increase in price of coal and due to increase in work-charged establishments consequent on the installation of additional sets.

506. *Madras Scheme*.—The increase in the Revised Estimate for 1949-50 is due to larger contribution to the Depreciation Reserve Fund. The decrease in the Budget Estimate for 1950-51 is due to reduced provision under suspense and the closing of service connexion work orders.

Reference to
pages in the
Detailed Annual
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Expenditure.

52. INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES.

507. The variations in the estimates result from an increase or decrease in the total capital outlay on which interest will be charged.

52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES— ESTABLISHMENT CHARGES.

508. The Budget Estimate for 1950-51 allows for a larger recovery from capital works owing to increased provision for extensions under the various systems.

Demand XXIX—Famine.

373

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
54. Famine—				
Famine Relief—				
Salaries and establishments	03	02	02	05
Relief works	1.15	22	21	50
Gratuitous relief	02	17	01	05
Miscellaneous	3.55	2.00	23.53	9.40
<i>Deduct</i> —Amount transferred from Famine Relief Fund. . . . .	..	..	..	..
Transfers to Famine Relief Fund .. .. .	..	..	..	..
Total ..	4.75	2.41	23.77	10.00

Expenditure.

The major head ' 54. Famine ' is divided into two sub-major heads, namely :—
Famine Relief, and
Transfers to Famine Relief Fund.

FAMINE RELIEF.

509. Famine, for the purpose of debit of expenditure to this head, covers distress due to drought and other natural causes, such as floods, cyclones, fires, epidemics, earthquakes and similar calamities.

All expenditure incurred directly by the Government for the relief of distress, both during the period of observation and test and after the normal recognition of famine, is debited to the appropriate minor heads in this section. Indirect expenditure, e.g., on an increase of the police force, medical aid, compensation to Government servants for dearness of provisions, grant to district boards for road works to relieve unemployment, etc., is debited to the appropriate service heads concerned and not to the head ' Famine Relief '.

510. *Salaries and establishments*.—The pay, allowances and contingent expenditure of Government servants employed on famine relief for whom substitutes are appointed for the performance of their regular work and of special establishments entertained for famine relief and charges at 0.75 per cent on works outlay for supervision of the works by the higher officers of the Public Works Department are debited to this minor head.

511. *Relief works*.—Expenditure on all works undertaken by the Government directly for famine relief, and controlled and managed under the conditions applicable to test and relief works as laid down in the Madras Famine Code, is debited to this minor head, whether or not the work is one which at some time or other would have been undertaken irrespective of the occurrence of famine. But if the work is a revenue-producing one, in respect of which a Capital account is kept, the value of the work done, reckoned at the ordinary rates, is charged to the ordinary head of account and the excess only is debited to this head. Similarly, public works undertaken in consequence of the occurrence of famine, but not conducted according to the conditions applicable to test and relief works, are treated as ordinary works and the cost is debited to the ordinary heads of account, except that any expenditure in excess of normal rates incurred in consequence of the employment of unskilled and unprofitable labour (as a relief measure) is debited to this head.

Reference to
pages in the
Detailed Annual
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Expenditure.
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512. *Gratuitous relief*.—Expenditure on gratuitous relief, i.e., relief given not as payment for work done but in kind or in money, at Government camps or other institutions, at the houses of the people and elsewhere is debited to this minor head.

513. *Miscellaneous*.—To this minor head is debited the expenditure on advances made in connexion with relief work subject to later adjustment, on measures taken for the protection of cattle during famine, e.g., purchase and distribution of fodder or purchase and maintenance of cattle to prevent good breeds dying out, etc., on the payment of compensation to railway companies in respect of the difference between ordinary and concessional rates of freight on fodder transported to areas suffering from fodder famine irrespective of the existence of general famine, and on grants distributed to sufferers from general or sporadic floods, cyclones, fires, epidemics, earthquakes, etc. All other expenditure on the relief of distress which is not debitable to any other specific minor head is also debited to this head.

514. *Deduct—Amount transferred from Famine Relief Fund*.—Any amount which the Government may decide to finance from the Famine Relief Fund in respect of the expenditure debited to the foregoing minor heads is adjusted in reduction of expenditure.

TRANSFERS TO FAMINE RELIEF FUND.

515 The contributions to the Madras Famine Relief Fund from revenues prescribed in the Madras Famine Relief Fund Act are debited to this minor head—see paragraph 640.

EXPLANATION OF VARIATIONS.

516. The large increase in the Revised Estimate for 1949-50 is due to the measures taken for the relief of distress consequent upon the adverse seasonal conditions in various districts, including the floods and cyclone in the northern areas.

The Budget Estimate for 1950-51 assumes that the seasonal conditions during that year will not be so bad as in 1949-50.

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Demand XXX—Pensions.

	Accounts, 1948-9	Budget Estimate, 1949-50	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
55. Superannuation allowances and pensions—				
Superannuation and retired allowances.	1,32.00	1,38.50	1,35.00	1,37.00
Compassionate allowances .. .. .	.49	.60	.70	.50
Gratuities	3.39	3.30	3.57	3.56
Donations to provident funds ..	1.00	.49	15	.15
Government contribution payable under the I.C.S. Family Pension Rules .. .. .	.04	..	.07	.07
Covenanted Civil Service Pensions (Annuities)	1.48	1.20	1.30	1.30
Charges in England	23.16	27.58	28.39	28.78
<i>Deduct</i> —Pensionary charges transferred to commercial departments.	— 5.50	— 6.66	— 6.67	— 6.85
Total ..	1,56.36	1,65.01	1,62.51	1,64.51
55-A. Commutation of pensions financed from ordinary revenues—				
Amount transferred from 83. Payments of commuted value of pensions	4.37	4.50	4.80	5.70
Grand Total ..	1,60.73	1,69.51	1,67.31	1,70.21

Expenditure.

517. *Superannuation and retired allowances*.—Under the rules governing the grant of pensions, pensions are awarded to officers who are entitled or compelled by rule to retire at a particular age, or who are permitted to retire after completing qualifying service for thirty years or such less time as may be prescribed for any special class of officers, or who are compulsorily retired from service for inefficiency and other causes, or who, by

bodily or mental infirmity, are permanently incapacitated for the public service or who are discharged on the abolition of posts due to reduction of establishment and for whom other suitable employment under the Government cannot be found. Such pensions are debited to this head.

Reference to
pages in the
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518. *Compassionate allowances.*—Allowances granted to officers removed for misconduct, insolvency or inefficiency, and to officers wounded and to the families of officers killed in the discharge of their duties, are debited to this head.

519. *Gratuities.*—Under this head are shown the gratuities paid to Government servants retiring prematurely, to Government servants discharged on the abolition of temporary war-time posts or replaced by ex-service men, and in exceptional circumstances to the indigent families of deceased Government servants. Gratuities paid to employees borne on work-charged establishments or whose pay is met from contingencies are debited to the departmental heads and not to “55. Superannuation allowances and pensions.”

520. *Donations to provident funds.*—The contributions payable by the Government in respect of the provident fund accounts of non-pensionable employees of the Government or of local funds, such as Port and Marine Funds, who are subscribers to the Contributory Provident Fund (Madras), are debited to this head. The contributions in respect of local fund employees are recovered from the Funds and credited to “XLIV. Receipts in aid of Superannuation—Miscellaneous.”

521. *Government contribution payable under the Indian Civil Service Family Pension Rules.*—Payments made in India on account of the Madras Government's share of the contribution to the Indian Civil Service Family Pension Scheme are debited to this head.

522. *Covenanted Civil Service Pensions (Annuities).*—The annuities paid in India to retired officers of the Indian Civil Service are debited to this head.

523. *Charges in England.*—All payments in England in respect of general pensions, annuities, compassionate allowances and gratuities, passage gratuities, pensions of military officers in respect of civil employment and Government contributions to the Indian Civil Service Family Pension Fund are debited to this head.

524. *Deduct—Pensionary charges transferred to commercial departments.*—The pensionary charges relating to the Irrigation and Electricity departments are assessed every year at a percentage of the establishment charges in the year and are debited to the respective heads of account (viz., “XVII. Irrigation—Working expenses”, “19. Irrigation”, “68. Irrigation”, “XLI. Receipts from electricity schemes—Working expenses” and “81-A. Capital outlay on electricity schemes”). As the actual pensions paid to Government servants who had served in those departments are debited to the head “55. Superannuation allowances and pensions”, a credit corresponding to the debits under the heads mentioned is given to this head.

55-A. *Commutation of pensions financed from ordinary revenues.*

525. *Amount transferred from 83. Payments of commuted value of pensions.*—See paragraph 608.

EXPLANATION OF VARIATIONS.

526. The budget estimate for 1950-51 allows for the normal growth of pensionary charges.

Demand XXXI—Stationery and Printing.

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	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
56. Stationery and Printing—				
Stationery—				
Stationery office	2.29	1.86	2.18	1.84
Purchase of stationery stores	30.68	26.09	41.75	30.95
Deduct—Value of stationery supplied to other Governments and paying departments	— .61	— .50	— .58	— .58
Charges in England	12.26	.54	6.00	3.00
Total ..	44.62	27.99	49.35	35.21
Printing—				
Government Presses	23.30	22.33	23.45	23.49
Printing at private presses	2.54	26.98	19.38	12.13
Charges in England	1.52	1.69	1.35	1.20
Total ..	27.36	51.00	44.18	36.82
Lump-sum provision for merged areas .. ..	..	..	..	.48
Grand Total ..	71.98	78.99	93.53	72.51

Expenditure.

STATIONERY.

527. The expenditure shown in this section is that incurred by the Stationery department on stationery, typewriters and other articles for distribution to departments of the Government of Madras and sale to departments of the Government of India, other Governments, local bodies and others.

528. *Stationery office.*—As explained in paragraph 236, three-quarters of the cost of the combined establishment for the Stamp and Stationery offices is debited to this head.

529. *Purchase of stationery stores.*—Under this minor head is shown the expenditure on the purchase of stationery stores, typewriters and other articles in India and the customs duty on imported stores.

530. *Deduct—Value of stationery supplied to other Governments and paying departments.*—Recoveries on account of the cost of stationery supplied by the Superintendent of Stationery to other Governments, and to commercial and other paying departments, namely, the Irrigation and Electricity departments, are shown as reduction of expenditure under this head.

531. *Charges in England.*—The expenditure incurred in England on the purchase of paper and other stationery articles is debited to this head.

PRINTING.

532. *Government Presses.* Under this minor head is shown the expenditure connected with the Government Press at Mint Buildings with its High Court section and the Penitentiary branch; the annual provision for the depreciation of the plant and machinery at the Government Presses and for renewals and replacements from the Government Press Depreciation Reserve Fund; the cost of stores required for the Government Presses purchased in India; the expenditure on the carriage of gazettes and forms; the cost of blocks and maps; and other charges, such as the expenditure on additions to plant and machinery and customs duty paid on imported stores and machinery for the presses.

533. *Printing at private presses.*—On account of pressure of work at the Government Presses or for other reasons, Government printing work is at times entrusted to private presses by or on the advice of the Superintendent, Government Press. Such work relates mostly to the Judicial, Police and Public Health Departments and electoral rolls of the Legislature and of local bodies.

534. *Charges in England.*—The expenditure incurred in England on leave salary of the officers employed in the Government Presses and on stores and machinery is debited to this head.

EXPLANATION OF VARIATIONS.

535. The increase in the revised estimate for 1949-50 is mainly due to larger provision made for the purchase of Stationery stores in India and in the United Kingdom to meet the normal requirements of the Government departments as well as those connected with the preparation of electoral rolls under the new Constitution.

536. The decrease in the budget estimate for 1950-51 is due to smaller provision made for the purchase of stationery stores and the expenditure connected with the printing of electoral rolls under the new Constitution.

Demand XXXII—Miscellaneous.

537. The expenditure booked under the heads mentioned below is included in this demand :—

30-B. Ports and Pilotage.

54-A. Territorial and Political Pensions.

57. Miscellaneous.

63. Extraordinary charges.

64-A. Transfer to Revenue Reserve Fund.

64-B. Civil Defence.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	Reference to pages in the Detailed Annual Estimate of Expenditure.
30-B. Ports and Pilotage	·01	..	..	..
54-A. Territorial and Political Pensions. ..	..	..	..	5·42	
57. Miscellaneous—					
Expenditure on account of State prisoners and detenus	·93	·01	1·01	·01	
Cost of books and periodicals .. ..	..	..	..	..
Donations for charitable purposes	1·20	1·14	1·25	1·14	
Irrecoverable temporary loans and advances written off	·07	·29	·37	71	
Rents, rates and taxes	·43	·30	·49	·49	
Contributions	1,27·79	34·77	25·15	14·60	
Miscellaneous compensations	·01	·01	·01	·01	
Grants to members of the Fighting Services for conspicuous gallantry in the field	·19	·10	·10	·05	
Expenditure on displaced persons	—·02	..	..	..
Miscellaneous and unforeseen charges	2·51	10·48	10·99	2·29	
Expenditure on bus service	90·31	99·06	..	..
Loss or gain by exchange	·12	..	·10	..	
Charges in England	·01	..	·01	·01	
Total — 57 ..	2,23·55	1,46·16	39·48	19·31	
63. Extraordinary charges—					
Charges in India	2,82·16	1,44·41	1,07·21	1,06·01	
Charges in England	·08	·04	·02	..	
Lump-sum provision for merged areas .. ..	..	..	..	·56	
Lump-sum deduction on account of retrench- ment .. ..	..	—6·30	..	..
Total—63 ..	2,82·24	1,38·15	1,07·23	1,06·57	
64-A. Transfer to Revenue Reserve Fund .. ..	..	..	..	..
64-B. Civil Defence	1·17	..	81	..	
Grand Total ..	5,06·97	2,84·31	1,47·52	1,31·30	

Expenditure.

30-B. Ports and Pilotage.

538. Contributions paid to the Madras Minor Ports Fund in aid of its finances are debited to this major head.

385.

54-A. Territorial and Political Pensions.

539. The privy purse sanctioned to the ex-rulers of the merged areas of Pudukkottai, Banganapalle and Sandur and allowances to their families are provided for under this major head from 1950-1.

386.

57. Miscellaneous.

540. The major head “57. Miscellaneous” is intended to record expenditure which it is not found possible to bring into account under any of the descriptive major heads.

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541. *Expenditure on account of State prisoners and detenus.*—Allowances paid to certain Mappilla prisoners after release from detention are debited to this head.

542. *Cost of books and periodicals.*—This head is intended for expenditure on the purchase of books and periodicals of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the High Commissioner for India is adjusted under this head.

Subscriptions to news agencies for supply of news telegrams are also brought to account under this head.

543. *Donations for charitable purposes.*—The expenditure debited to this minor head includes certain longstanding fixed payments to private individuals for religious and charitable purposes, e.g., for reading the Koran in mosques, allowances to Kazis and maintenance of water-pandals for travellers and cattle, miscellaneous expenditure such as that on repatriation of undesirables and vagrants and maintenance of non-Asiatic vagrants who may be sent from this state to the workhouse at Bombay, expenditure

Reference to
pages in the
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incurred by District Magistrates and the Commissioner of Police in sending destitute children and children from remand homes to their guardians, burial charges of paupers, and grants (usually of a fixed amount) to certain public and charitable institutions. The institutions to which grants are now being paid under this head are the following :—

Monegar Choultry in Madras and certain choultries in Anantapur, North and South Arcot and the Nilgiris, the Civil Orphans Asylum and the Society for the Protection of Children in Madras, the Friend-in-need Societies in Madras and Ootacamund, the Muhammadan Goshia Women's Aid Society, the Triplicane-Poor-house, the Poor Homes Society, Kozhikode and other lungarkhanas for Muslims in Arcot, Kurnool, Nellore and Vellore and the Holy Angels Convent, Kumbakonam.

544. *Irrecoverable temporary loans and advances written off.*—When a loan or advance has to be written off as irrecoverable, the loss has to be made good to the advance head from revenues. The expenditure so incurred is debited to this head by *per contra* credit to the advance head.

545. *Rents, rates and taxes.*—Rents, rates and taxes on buildings jointly occupied by several offices, which cannot conveniently be distributed among the various heads concerned, are debited to this head.

546. *Contributions.*—Under this minor head is shown the expenditure on payments to compensate the loss, if any, incurred on account of posts and telegraphs offices and railway lines opened for the administrative convenience of the Madras Government, contributions in aid of the general balances of impecunious local bodies, grants to local bodies for compensation for loss of income due to the Profession Tax Limitation Act and for payment of dearness allowance to their employees and all other special contributions, if any, which cannot be debited to any other head of account.

The only fixed contribution paid to a local body under this head at present is a sum of Rs. 82 lakh per annum to the Nilgiris District Board.

547. *Miscellaneous compensations.*—This head provides for certain small fixed payments of longstanding, mainly to local bodies, for the maintenance of chattrams, etc.

548. *Grants to members of the Fighting Services for conspicuous gallantry in the field.*—The money grants sanctioned by the Madras Government to members of the Fighting Services domiciled in the State who have been awarded military decorations in recognition of conspicuous gallantry in the field are debited to this minor head.

549. *Expenditure on Refugees.*—This head provides for expenditure on displaced persons from Pakistan and Madras displaced persons from Hyderabad State.

550. *Miscellaneous and unforeseen charges.*—This head records charges which cannot be booked under any other head of account, e.g., expenditure on account of the visits of high personages, charges in connexion with State functions, rewards for the destruction of wild animals and reptiles which menace human life, cattle or crops, travelling and maintenance charges of indigent persons bitten by rabid animals who proceed to the Pasteur Institute, Coonoor, for treatment, compensations to Government servants for loss of property incurred in the discharge of their duties, rewards for information relating to lost or stolen properties of Government or escheats and rewards for saving life, maintenance charges of abandoned children, expenditure on demarcation of boundaries adjoining other States, losses of cash due to acceptance of counterfeit coins in State treasuries under such circumstances that it is impossible to recover the amount from the persons at fault, expenditure on staff cars for the use of officers, etc.

The expenditure on relief (test) works for Burma evacuees, which is borne partly by the Madras Government and partly by the Government of India is also recorded under this head.

551. A Fund for Village Reconstruction and Harijan Uplift was constituted in 1946-7. The contributions to the Fund from current revenues are debited to this head. The expenditure to be met from the Fund is included under the relevant service heads.

552. *Expenditure on Bus Service.*—The running expenses of the Government Bus Service in Madras City were debited to this head previously. With effect from 1949-50, the expenses are shown under a separate major head XLVI-A. Receipts from Road Transport Schemes—Working expenses.

553. *Loss or gain by exchange.*—The transactions relating to the Madras Government which take place in England are in sterling, but are represented in the budget and the accounts in India in terms of rupees converted at the statutory rate of £1 = Rs. 13-5-4 (i.e., 1 s. 6 d. per rupee). The real rupee equivalent of the sterling transactions in a calendar month is, however, calculated separately on the basis of the average of the daily Calcutta telegraphic transfer rates on London during the month. This equivalent will be less or more than the one at the statutory rate, according as the monthly average exchange rate is more or less than 1 s. 6 d. per rupee. Up to 1945-6, the difference between the two equivalents was booked in the Indian accounts under the minor head "Loss or gain by exchange" under each major head of revenue and expenditure from revenue in respect of which sterling transactions occur. With effect, however, from

1946-7, the loss or gain by exchange in respect of sterling transactions pertaining to all revenue and service heads, i.e., heads other than Capital heads and heads relating to commercial departments, is adjusted under "17. Miscellaneous" in the case of a loss and "XLVI. Miscellaneous" in the case of a gain, instead of under the individual major heads. When the actual rupee equivalent is more than the statutory equivalent, the excess is booked as a gain if it relates to receipts and as a loss if it relates to expenditure. If it is less, the procedure is reversed.

In respect of the sterling transactions relating to debt, deposit and remittance heads, the adjustment on account of loss or gain by exchange continues to be made under "XLVI. Miscellaneous" as before. If there is a gain, a credit adjustment is made. If there is a loss, it is debited by deduction from receipts.

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pages in the
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63. *Extraordinary Charges.*

554. The major head "63. Extraordinary charges" records extraordinary payments which it may be desirable to distinguish from the ordinary expenditure of the State.

555. *Charges in India.*—The charges incurred on the free distribution of milk to privileged consumers in the mufassal, on the compensation payable in India to the ex-Secretary of State's Officers on termination of their services, and on the establishment and other charges connected with the Motor Spirit Rationing Scheme. Control of Motor Transport, Price Control, Food Production and Sailors', Soldiers' and Airmen's Boards are debited to this head. The Government of India contribute towards the expenditure on some of these objects at varying rates. The net capital outlay on the State Trading Schemes when transferred to the Revenue Account from the Capital head '85-A.' is also debited to this head.

556. *Charges in England.*—The sterling overseas pay, if any, of the officers employed on Price Control and Food Production and their leave salaries, when payable in England, including one-fourth of the leave salaries payable in England of the Members of the Board of Revenue are debited to this head.

64-A. *Transfer to Revenue Reserve Fund.*

557. This major head provides for transfers, if any, to the Revenue Reserve Fund from the revenue surplus of any year.

64-B. *Civil Defence.*

597-598

558. The expenditure recorded under this head relates to A.R.P. measures for the benefit of the general public, war police, organization of food supplies for the Defence Services started at the instance of the Government of India, Civil Representatives with the Army, A.R.P. Subsidiary schemes, Cadet training schools, etc. Following the cessation of hostilities, the A.R.P. measures were wound up in 1945-6, a skeleton staff only being retained in 1946-7. The expenditure on war police is being recorded under "29. Police" from 1948-9 and all the other schemes connected with Civil Defence measures have been wound up. The expenditure in 1949-50 represents only some arrear payments.

EXPLANATION OF VARIATIONS.

559. *Miscellaneous.*—The decrease in the revised estimate for 1949-50 and the further decrease in the budget estimate for 1950-51 is mainly due to the following causes:—

(i) Change in classification by which the running expenses of the Government Bus Service in Madras City are shown under a separate major head 'XLVI-A. Receipts from Road Transport Schemes—Working Expenses' from 1949-50, instead of under this head.

(ii) Smaller provision made under grant to local bodies for payment of dearness allowance to their employees.

(iii) Absence of provision in the B.E., 1950-51 (10.53 lakhs) for the payment of compensation to local bodies for loss of income from profession tax, as the constitution of India provides for the tax being levied up to Rs. 250 per annum.

560. *Extraordinary charges.*—The decrease in the revised estimate for 1949-50 is mainly due to the retention of the net outlay on State Trading Schemes in the Capital Account instead of transferring it to the Revenue Account under '63' as was done previously. This is partly offset by the provision made for the expenditure on the staff for Food Production and for the purchase of milk powder for free distribution to privileged consumers and larger expenditure on the staff for Price Control.

The further decrease in the budget estimate for 1950-51 is chiefly due to the absence of provision for the purchase of milk powder, offset by larger expenditure on the staff for Food Production.

Reference to
pages in the
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Demand XXXIII—Road Transport Schemes—Working Expenses.

	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
XLVI—A Receipts from Road Transport Schemes—Working Expenses—				
Direction			1 63	1 67
Operation			85 57	85 47
Total	(a)	(a)	87 20	87 14

(a) Shown under 57 Miscellaneous—Bus Service

Expenditure

561. As in the case of irrigation works and electricity schemes the working expenses of Road Transport Schemes are adjusted in reduction of the gross receipts with effect from 1949-50. Still they have to be included in a Demand since they are part of the expenditure to be met from the consolidated fund of the State of Madras.

562. *Direction*—The expenditure on account of the Deputy Transport Commissioner and his staff is debited to this minor head.

563. *Operation*—Under this minor head is shown (1) the expenditure connected with the operating staff of the Bus Service, Automobile Workshop and Coach Building Factory, (2) maintenance charges of vehicles, etc. (3) provision for Depreciation and Accident Reserve Fund (4) interest on Capital outlay and (5) loss in stock.

Demand XXXIV—Payment of compensations to landholders on the abolition of the Zamindari system

	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
04 57 a Payment of compensation to landholders			25 00	1 07 00

564. The capital expenditure payable as compensation for zamindari estates taken over by Government under the Madras Estates (Abolition and Conversion into Ryotwari) Amendment Act, 1950, is shown under this head.

EXPLANATION OF VARIATIONS

565. The provision of Rs 25 lakhs in the revised estimate for 1949-50 is towards the interim payment to landholders for the estates taken over in the current year while the provision of Rs. 107 lakhs in 1950-51 is for the payment of advance compensation at 50 per cent of the estimated compensation in respect of such estates.

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Demand XXXV—Capital Outlay on Irrigation.

	Accounts, 1948-49	Budget Estimate, 1949-50	Revised Estimate, 1949-50	Budget Estimate, 1950-51
58 Construction of irrigation, navigation, on bankment and drainage works—				
Irrigation works—Productive—				
Works including charges in England		36 05	37 20	33 82
Establishment		1 95	1 34	1 84
<i>Deduct</i> —Receipts and recoveries on Capital Account		— 07	— 47	— 01
Total—Productive		37 93	38 07	35 65
Irrigation works—Unproductive—				
Works		3,25 73	3,31 31	4,43 69
Establishment		18 89	21 97	24 94
<i>Deduct</i> —Receipts and recoveries on Capital Account		— 32	— 28	— 20
Tools and plant		1 13	1 80	1 67
Suspense		8 01	— 3 27	14 27
Total—Unproductive		3,53 43	3,51 53	4,84 37
Lump sum provision for Grow More Food Schemes		38 00	..	60 00
Lump-sum provision for Tank Improve- ment Schemes .. .. .		..	..	85 00
Lump-sum deduction for probable savings		— 36 00	..	— 96 68
Lump addition for regrant of lapses		3 50	..	7 00
Grand total	2,48 67	3,96 86	3,89 80	5,75 34

Expenditure.

566. Projects for irrigation, navigation, embankment and drainage for which Capital and Revenue Accounts are kept are of two classes—

- (1) Productive, and
- (2) unproductive.

Productive public works are works of a remunerative character undertaken for the improvement of the country. Their first cost is usually met from borrowed money and they are expected after a certain period to yield enough revenue to meet the interest charges on the Capital and the cost of working and maintenance—see also paragraph .

The outlay is some times met from revenues or from the Famine Relief Fund—see paragraph 640.

Unproductive public works include those which, although not directly remunerative, are intended to guard against expenditure which would otherwise probably be incurred in the future on the relief of the population, and those which are undertaken for the general improvement of the country, or for general administrative purposes.

The cost of special establishments for the execution of irrigation projects and the pensionary charges in respect of such special establishments are shown under the minor head 'Establishment'.

The cost of special tools and plant, if any, purchased for the use of irrigation projects is shown under the minor head 'Tools and Plant.'

The minor head 'Suspense' is reserved for the temporary recording of such transactions as must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally until a later date, either because the relevant payment, recovery or adjustment is awaited or because it is necessary to keep an effective watch over the values of any stock materials pending their final disposal. Expenditure on stock and other suspense accounts is sanctioned on the understanding that the outlay will be recovered and the temporary debit to suspense ultimately extinguished. The charges under a suspense account are taken in enhancement of the charges under the major head and the recoveries are taken in reduction of the charges. The figures against this minor head show the net effect of all transactions.

The receipts and recoveries on Capital Account, in so far as they represent recoveries of expenditure previously debited to the Capital major head, are shown under the minor head 'Deduct—Receipts and Recoveries on Capital Account.'

567. *Lump deduction for probable savings.*—See paragraph 481.

568. *Lump addition for regrant of lapses.*—See paragraph 484.

EXPLANATION OF VARIATIONS.

569. The decrease in the revised estimate for 1949-50 is mainly due to smaller expenditure on the Tungabhadra Project, the Rallapad Project and Grow More Food works for which a lump sum provision of Rs. 38 lakhs was provided in the budget estimate for 1949-50, partly offset by the provision for new works sanctioned in the course of the year and additional provision for some works in progress. The increase in the budget estimate for 1950-51 is due chiefly to the larger expenditure anticipated in respect of the Tungabhadra Project, the Tigaluru Project, the Badathalav Scheme Mettur Canals Scheme Malampuzha Scheme, Pennar Kumudhavathi Project and for some other works viz., improvements to Marthotapara channel, excavation of a new channel from Bheemanaadhi channel providing irrigation facilities to Bhavadevarapalli block, Etimoga block, etc. The budget estimate for 1950-51 includes a lump-sum provision of Rs. 60 lakhs to meet the capital outlay on Grow More Food Irrigation Schemes to be sanctioned in that year. A list of the schemes that will be considered in utilizing this provision is given in Appendix II to the Detailed Budget Estimate. The budget estimate also includes another lump-sum provision of Rs. 85 lakhs for the comprehensive scheme of tank restoration, improvements to tanks, channels etc.

Demand XXXVI—Capital Outlay on Industrial Development

415-417

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
72. Capital Outlay on Industrial Development—				
Investments in Government Commercial Undertakings	44.61	31.93	40.22	34.47
Investments in the shares of commercial concerns	71.00	76.00	..	71.00
82. Capital Account of other works outside the Revenue Account—				
Original Works .. .. .	..	..	6.67	47.35
Tools and Plant .. .. .	..	..	7.92	4.62
Total ..	1,15.61	1,07.93	54.81	1,57.44

Reference to
Page in the
Detailed Annual
Estimate of
Expenditure.

Refer to
pages in the
Detailed Annual
Estimate of
Expenditure.

Expenditure.

72. Capital Outlay on Industrial Development.

570. Capital expenditure on the following items financed from sources other than current revenues is shown under this head :—

(a) Expenditure relating to the Government commercial undertakings :—

- (1) The Kerala Soap Institute, Kozhikode.
- (2) The Industrial Engineering Workshops, Madras.
- (3) The Government Cinchona Plantations on the Nilgiris and the Anamalais.
- (4) The Hydrogenation Factory at Kozhikode.
- (5) The Andhra Paper Mills at Rajahmundry.
- (6) The Ceramic Industry.
- (7) Fish Liver Oil Industry.
- (8) Government Silk Filatures, Kollegal.

(b) Expenditure on the purchase of shares of the Fertilizers and Chemicals, Travancore Limited, Alwaye, and of the Madras Industrial Investment Corporation.

As the Kerala Soap Institute and the Industrial Engineering Workshops were fully developed some years ago, the small amount of new capital invested in their further development in recent years has been financed either from current revenues or from the amounts at the credit of their respective depreciation reserves for renewals and replacements.

The expenditure on the maintenance and replantation of old areas in the Government Cinchona Plantations is financed either from current revenues or from the amounts at the credit of their depreciation reserves for renewals and replacements. Provision for expenditure on the planting of fresh areas with cinchona, the purchase of equipment and the construction of permanent buildings in connexion with the vegetative propagation of cinchona, the construction of a modern quinine factory and hospital buildings on the Anamalais, the laying out of roads and the provision of permanent quarters and protected water-supply for the staff and labourers is made under the present capital head "72. Capital Outlay on Industrial Development." The Government of India reimburse 75 per cent of the expenditure on cinchona cultivation by the short-term method, including cost of plantation staff, the entire expenditure on temporary buildings, 50 per cent of the cost of permanent buildings and 75 per cent of the cost of roads and bridges. No contribution is received from them on account of the modern quinine factory and the permanent buildings connected with it.

571. One special feature in respect of the Kerala Soap Institute, the Industrial Engineering Workshops, the Hydrogenation Factory and the Cinchona Plantations is as follows :—

The cumulative Capital outlay adopted for the purpose of calculating interest on it—see paragraph 293—takes into account the net profit or loss in respect of the concern in each year. If the result is a profit, the capital outlay is increased by the amount of the profit; if the result is a loss, the capital outlay is reduced by that amount. This is only for *pro forma* purposes for calculating the interest. No credit or debit adjustment is made on this account under the head "72. Capital Outlay on Industrial Development."

82. Capital Account of other Provincial Works outside the Revenue Account.

572. Capital expenditure on the following items financed from sources other than current revenues is shown under this head :—

- (1) The Polytechnics ;
- (2) The Chemical Testing and Analytical Laboratory.

EXPLANATION OF VARIATIONS.

72. Capital Outlay on Industrial Development.

573. *Investments in Government Commercial Undertakings.*—The increase in the revised estimate for 1949-50 is due mainly to the construction of buildings and purchase of plant and machinery for the Hydrogenation Factory and the Fish Liver Oil Industry at Kozhikode and the Government Silk Filatures at Kollegal, partly offset by savings under Ceramic Industry as a result of the non-opening of the centres in the current year. The absence of these special items of expenditure, slightly offset by the provision made for the purchase of plant, machinery, and raw materials for the Ceramic Industry accounts for the decrease in the budget estimate for 1950-51.

574. *Investments in the shares of Commercial Concerns.*—The budget estimate for 1949-50 provided for the balance of Rs. 51 lakhs to be subscribed to the Madras Industrial Investment Corporation and for Rs. 20 lakhs towards shares in the Ammonium Sulphate Factory to be set up at Sindhri, Bihar. The final payment in respect of the shares in the Madras Industrial Investment Corporation will have to be made only in 1950-51 or after, and there has been no call from the Government of India for shares in respect of the Ammonium Sulphate Factory. These factors account for the nil provision in the revised

estimate for 1949-50. The budget estimate for 1950-51 provides for the payment of Rs. 51 lakhs towards share capital in the Madras Industrial Investment Corporation and of Rs. 20 lakhs for the purchase of additional shares in the Fertilizers and Chemicals, Travancore Limited, Alwaye.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure

575. 82. *Capital Account of other works outside the Revenue Account.*—The revised estimate for 1949-50 provides for the construction of buildings and purchase of furniture, tools and equipment for the Polytechnics. The anticipated greater progress on the buildings of the Polytechnics and the construction of buildings for the Chemical Testing and Analytical Laboratory, slightly offset by a reduction in the provision for the purchase of tools and equipment for the Polytechnics account for the increase in the budget estimate for 1950-51.

Demand XXXVII—Capital outlay on Civil Works.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate 1949-50	Budget Estimate, 1950-51.	413
81 Capital Account of Civil Works outside the Revenue Account—Original Works—					
Buildings	28.96	1,26.27	67.72	1,25.82	
Establishment .. .. .	..	..	.27	.27	
Lump-sum deduction for probable savings .. .. .	..	— 4.59	..	— 4.17	
Lump addition for regrant of lapses ..	..	.05	..	.05	
Total ..	28.96	1,15.73	67.99	1,21.97	

576. *Buildings* An individual work, a group of works which are inter-dependent or a comprehensive programme of works relating to a single object or necessitated by a single cause may be treated as “one scheme” and debited to this Capital head, if the total estimated cost is so large that it cannot reasonably be financed from current revenues. The cost of a scheme is not debited to this head unless it is more than Rs. 5 lakhs. This Demand includes the works outlay on such schemes. The establishment and tools and plant charges which are debited to this head after the close of the year are included in Demand XXVI. Civil Works—Establishment and Tools and Plant, as explained in paragraph 486.

577. The schemes the cost of which is debited to this Capital head in the Budget for 1950-51 are—

Works in progress—

- (1) Comprehensive housing scheme for the Police.
- (2) The Tiruchirappalli Hospital.
- (3) The Tuticorin Hospital.
- (4) The Kozhikode Hospital.
- (5) The construction of an out-patient block, maternity block, X-ray block, twin operation theatre, kitchen and children's ward, quarter for the nursing staff, etc., reconstruction of the pre-registration block and extension to the pathological block in the Visakhapatnam Hospital and the construction of a hostel block, etc., for the Andhra Medical College, Visakhapatnam.
- (6) Construction of Nurses' Home for members of the nursing staff of the General Hospital, Madras.
- (7) Construction of Anatomy, Physiology and Pharmacology blocks and additional nurses' quarters, etc., in the Stanley Medical College, Madras.
- (8) Buildings for the Agricultural College at Bapatla.
- (9) Reconstruction of Headquarters Hospital, Eluru.
- (10) Buildings for the Government Arts College, Rajahmundry.
- (11) Construction of buildings for basic training schools.
- (12) Construction of buildings for basic schools.
- (13) Buildings for six industrial schools in the Province.
- (14) Nurses' quarters, Kasturba Gandhi Hospital.
- (15) Improvements to taluk headquarters hospitals.

New works—

- (1) Reconstruction of Raja Sir Rameswami Mudaliyar's Lying-in Hospital.
- (2) Construction of permanent buildings for the Government College, Cuddapah.
- (3) Acquisition of lands for the construction of quarters for the employees of the Government Press.
- (4) Improvements to the Headquarters and Lady Goschen Hospital, Mangalore.
- (5) Construction of quarters for Government servants at Todhunternagar.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

578. *Establishment.*—The expenditure relating to the staff sanctioned for the works “Agricultural College at Bapatla” and “New Headquarters Hospital, Tiruchirappalli” is debitable to this head.

579. *Lump-sum deduction for probable savings.*—This is explained in paragraph 481.

580. *Lump addition for re-grant of lapses.*—This is explained in paragraph 484.

EXPLANATION OF VARIATIONS.

581. The decrease in the revised estimate for 1949-50 is due to slow progress on some works and postponement of others, mainly as a result of the curtailment of the Government of India's allotment for schemes of Post-war Development. The budget estimate for 1950-51 provides for better progress on the works held up in the current year and for the new works mentioned in paragraph 577 above.

Demand XXXVIII—Capital Outlay on Electricity Schemes.

411-449

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
81-A. Capital Outlay on Electricity Schemes—				
Pykara Hydro-Electric Scheme	1,10.11	2,65.47	1,84.91	2,07.12
Mettur Hydro-Electric Scheme . . .	68.21	1,05.59	1,04.76	93.94
Papanasam Hydro-Electric Scheme ..	90.83	38.93	48.44	45.69
Bellary Scheme .. .. .	..	..	.30	.01
Machkund Hydro-Electric Scheme	2.18	59.73	99.01	1,61.25
Ceded Districts Scheme	13.83	20.56	22.98	16.02
Hindupur Distribution Scheme .. ..	.76	1.39	1.75	.35
Visakhapatnam Thermal Scheme .. .	4.04	7.11	15.50	10.06
Vijayavada Thermal Scheme	8.76	10.27	12.82	7.37
Kakinada Thermal Scheme	3.01	4.57	5.21	6.66
Madras Thermal Scheme	10.24	9.59	5.15	1.96
Anantapur Scheme . . . . .	..	..	.53	3.71
Rajahmundry Scheme .. .. .	..	..	3.83	.66
Mangalore Thermal Scheme .. .. .	..	..	1.15	.10
Madras Power-Station Extension	38.92	97.98	75.59	69.56
Vijayavada Rajahmundry-Samalkot Extension Scheme	41.49	27.98	45.88	20.07
Nellore Thermal Scheme .. .. .	.90	13.96	10.92	8.48
West Godavari District Electrification Scheme .. .. .	.05	8.51	1.01	12.16
Tadpatri Scheme .. .. .	..	..	.12	2.70
Nandyal Scheme .. .. .	..	..	.13	5.00
Cuddapah Thermal Scheme	3.72	1.37	.62	2.06
Kurnool Scheme .. .. .	.47	1.50	1.98	3.12
Lump-sum deduction for probable savings..	..	— 77.41	..	— 1,12.24
Total ..	4,24.55	6,01.10	6,42.62	5,66.11

Expenditure.

582. Expenditure of a Capital nature on hydro-electric and thermo-electric schemes during the construction period and the subsequent expansion is debited to this major head. Expenditure on ordinary extensions and improvements, which are not of the nature of expansion but are intended to improve the service, is debited to the head “XLI. Receipts from Electricity Schemes—Working Expenses,” included in Demand XXVIII. Electricity—see paragraph 494.

Separate accounts of Capital outlay are maintained for each major scheme. They show the expenditure under the minor heads “Works,” “Establishment,” “Tools and Plant,” “Suspense” and “Receipts and Recoveries on Capital Account.” Under the head “Works” is shown all expenditure on the work (except that coming under Establishment and Tools and Plant) including the cost of materials and labour. The cost of the establishments employed for the execution of the scheme including the cost of supervision is shown under the minor head “Establishment,” while the cost of special tools and plant and other similar materials is shown under the head “Tools and Plant.” All receipts realized from the project during the construction period, i.e., before operation accounts are opened, are credited under the head “Receipts and Recoveries on Capital Account” and taken in reduction of the Capital expenditure.

The Capital outlay on Post-war Development Schemes relating to Electricity is also included under this major head.

EXPLANATION OF VARIATIONS.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

583 *Pykara Hydro-Electric Scheme*.—The decrease in the revised estimate for 1949-50 is due to smaller expenditure on the Moyar Scheme and on the third and final stage of the Pykara Plant Extension Scheme, owing to the delay in procuring steel materials, generators, transformers and other Electrical equipment partly offset by additional expenditure on the Pykara-Moyar Erode 110 K.V. line and the carry over of provision for buildings from 1948-9 on account of the early setting of monsoon in that year and construction of additional buildings during the year and other sundry items.

The budget estimate for 1950-51 provides for the following items:—

	RS. LAKHS.
(1) Moyar Scheme	2.63
(2) Pykara Plant Extensions III and Final Stage	63.90
(3) Kollegal Hydro-Electric Scheme .. .. .	.23
(4) 66 K.V. Extension to and construction of a sub-station at Pollachi	5.62
(5) Construction of transmission lines and other works for supply of power to intending consumers	15.57
(6) Supply of power to the West Coast	6.60
(7) Supply of power to Nilambur and Manjeri extensions	1.10
(8) Distribution of power in the Pykara System	16.07
(9) Other miscellaneous items (construction of angles, provision of fire protective equipment etc.)	15.40
Total ..	207.12

584 *Mettur Hydro-Electric Scheme*.—The slight decrease in the revised estimate for 1949-50 is due to smaller expenditure on works owing to the shortage of materials like transformers, etc. partly offset by increased expenditure on new extensions of supply from Erode to Tiruchirappalli and Dalmiapuram.

The budget estimate for 1950-51 provides for the following items:—

	RS. LAKHS.
(1) Madras-Mettur inter-connection	6.47
(2) Extension of supply from Erode to Tiruchirappalli and Dalmiapuram	10.60
(3) 66/110 K.V. Extension from Erode to Salem	6.30
(4) Mettur workshop expansion scheme	5.05
(5) Chingleput-Kancheepuram-Arkonam extension	3.64
(6) Tanjore-Mayuram-Chidambaram extension scheme	9.03
(7) Extension to Kuppam .. .. .	.29
(8) Construction of transmission lines and other works for supply of power to intending consumers	14.56
(9) Extension of distribution lines in the Mettur System	17.30
(10) Construction of additional quarters at Mettur Dam	4.44
(11) Other miscellaneous items	16.26
Total ..	92.84

585 *Papanasam Hydro-Electric Scheme*.—The increase in the revised estimate for 1949-50 is due to the carry over of expenditure on works from 1948-9 for generators and switchgear due to delay in the receipt of materials and consequent carry over of payments on customs duty, transport charges, etc.

The budget estimate for 1950-51 provides for the following items:—

	RS. LAKHS.
(i) Papanasam IV Unit extensions	4.69
(ii) Mathurai Thermal Station	8.25
(iii) Mathurai-Tirumangalam-Rajapalayam-Tenkasi 66 K.V. lines and sub-stations	14.20
(iv) Mathurai-Sivaganga 66 K.V. lines including Terminal equipment	1.68
(v) 66 K.V. extension from Papanasam-Tirunelveli and Kayattar	7.68
(vi) Papanasam Hydro-Thermal Project*	2.06
(vii) Distribution of power in the Papanasam System	10.63
(viii) Supply to Kadayanallur	3.51
(ix) Other miscellaneous items	2.37
Total ..	45.69

586. *Bellary Scheme*.—This is a new scheme sanctioned for the acquisition of the Bellary Municipal Electrical undertaking. The revised estimate for 1949-50 provides for such works as the construction of step down system, and conversion of D. C. to A. C. connected with the taking over of the Bellary Municipal Electrical undertaking. The budget estimate for 1950-51 is only a lump-sum provision.

587. *Machkund Hydro Electric Scheme*.—The increase in the revised estimate for 1949-50 over the budget estimate is mainly due to the provision made for the cost of additional generating sets, lorries and heavy construction equipment expected to be received during the year, progressive payments to be made for generating plant and indoor switchgear ordered from the United States of America and increased payments to the contractors on account of the devaluation of the sterling and the rupee. The budget estimate for 1950-51 anticipates that the work will be in full swing during next year and provides for civil works on diversion dam and intake foundation for penstock and construction of permanent roads and bridges.

588. *Udipi Districts Scheme*.—The increase in the revised estimate for 1949-50 is mainly due to the carry over of expenditure from 1948-9 to 1949-50 due to delay in the receipt of steel and other materials. The budget estimate for 1950-51 is only a lump sum provision.

589. *Hindupur Distribution Scheme*.—The increase in the revised estimate for 1949-50 is due to the carry over of expenditure from 1948-9 due to the delay in supply of transformers and other electrical equipment. The budget estimate for 1950-51 provides for construction of sub-station quarters and other minor works.

590. *Visakhapatnam Thermal Scheme*.—The increase in the revised estimate for 1949-50 is due to the provision made for the installation of 2 Nos. 600 KW. diesel sets at Visakhapatnam power-house and for machinery, boilers, turbo sets etc. expected to arrive during the year. The budget estimate for 1950-51 is for completing the erection of boilers and turbo sets and includes provision for anticipated extensions.

591. *Vijayarada Thermal Scheme*.—The increase in the revised estimate for 1949-50 is due to the provision made for the installation of an Auxiliary Diesel set at Vijayavada Power house, partly offset by less number of extensions taken up for execution on account of the non-availability of materials. The budget estimate for 1950-51 provides only for expenditure on the outstanding work and for distribution of power.

592. *Kakinada Thermal Scheme*.—The decrease in the revised estimate for 1949-50 is due to less number of extensions taken up for execution due to scarcity of line materials. The budget estimate for 1950-51 provides for extension lines in the Kakinada area, including service connections.

593. *Madras Thermal Scheme*.—The revised estimate for 1949-50 provides for the payment on account of the value of stock materials and coal acquired from the Madras Electric Supply Corporation and transferred to stock. The budget estimate for 1950-51 includes provision for cost of line materials, transformers, etc., anticipated during the year.

594. *Anantapur Scheme*.—The Anantapur Municipal Electrical Undertaking was taken over by the Government on the 15th July 1949. The revised estimate for 1949-50 provides for the installation of additional sets, oil storage tanks and other works. The budget estimate for 1950-51 is a lump-sum provision for the installation of additional sets, construction of quarters to power-house staff and power-house extensions.

595. *Rajahmundry Scheme*.—The Government have sanctioned the taking over of the Rajahmundry Company Licensed Electrical undertaking. The revised estimate for 1949-50 provides for the cost of additional set, step lower transformers and other incidental charges connected with the erection. The budget estimate for 1950-51 provides for additional sets, transformers and metering arrangements.

596. *Mangalore Thermal Scheme*.—The provision in the estimates is for the cost of erection of a new set at the Mangalore power-house.

597. *Madras Power-station Extensions*.—The decrease in the revised estimate for 1949-50 is due to the reduced provision made for the payment to Messrs. Merz & McLellan, Consulting Engineers for power station erection, etc. The budget estimate for 1950-51 provides for payments to the Consulting Engineers for erection of station auxiliaries.

598. *Vijayavada-Rajahmundry-Samalkot Extension Scheme*.—The increase in the revised estimate for 1949-50 is mainly due to the provision made under Works. The decrease in the budget estimate is due to reduction in the provision for the construction of a pond, oil house, telephone lines, roads, buildings, etc.

599. *Nellore Thermal Scheme*.—The decrease in the revised estimate for 1949-50 is due to savings under erection of generators, water-supply arrangements and construction of quarters. The further decrease in the budget estimate for 1950-51 is due to the absence of provision for the carry over of any expenditure from 1949-50.

600. *West Godavari District Electrification Scheme*—The decrease in the revised estimate for 1949-50 is due to the delay in the receipt of line materials and employment of staff. The budget estimate for 1950-51 provides for the completion of all main lines and distribution lines.

Reference to
pages 4 and 5
Detailed and a
Estimate of
Expenditure

601. *Padpati and Nandyal Schemes*—Provision in the revised estimate for 1949-50 is a lumpsum for preliminary works and certain civil works like construction of sheds etc. The budget estimate for 1950-51 provides for the cost of sets and their erection, payment of cost of land and other works.

602. *Cuddapah Thermal Scheme*—Reduced provision in the revised estimate for 1949-50 is due to less expenditure on distribution lines and for step up transformers. The budget estimate for 1950-51 provides for the installations of an additional generating set and other extensions for the supply of power for agricultural and industrial purposes.

603. *Kunool Scheme*—The increase in the revised estimate for 1949-50 is due to more extensions taken up during the year than anticipated. The provision in the budget estimate is for anticipated extension and for the balance of work to be carried out on the installation of the additional set in the Kunool Power House.

604. *Lumpsum deduction for probable savings*.—In order to prevent lapses in the budget provision credit is taken in the budget estimate for 1950-51 for probable savings at a per cent for all schemes except in the case of the following for which a higher percentage (25 per cent) is adopted in view of the large outlay.

A. *Pykara Hydro-Electric Scheme*—

- 1 Moyar
- 2 Pykara Plant Extension III Stage.

B. *Mettur Hydro-Electric Scheme*—

- 1 Madras Mettur Inter connection.
- 2 66/110 K. V. Extension from Erode to Salem
- 3 Mettur Workshop Expansion Scheme.
- 4 Chingleput-Kancheepuram-Aikonam Extensions
- 5 Tanjore-Mayuram-Chidambaram Extensions

C. *Papanasam Hydro-Electric Scheme*—

- (i) Papanasam IV Unit Extension
- (ii) Mathurai Thermal Station.
- (iv) Mathurai-Sivaganga 66 K. V. Lines including terminal equipments.
- (v) 66 K. V. Extension from Papanasam to Tirunelveli and Kayattai
- (vi) Mathurai Tirunelveli-Rajapalayam-Tonkasi 66 K. V. Lines and Sub stations

D. *Machkund Hydro-Electric Scheme*

E. *Ceded Districts Scheme*.

605. A note by the Chief Engineer for Electricity on the progress made on Electricity schemes during 1949-50 and the work which the department proposes to execute in 1950-51 is printed below.

NOTE BY THE CHIEF ENGINEER FOR ELECTRICITY ON ELECTRICITY SCHEMES.

General.

There has been steady development of load and revenue in the Government Electricity Systems in spite of the shortage of line materials, transformers and generating capacity. The revenue from the various Electricity Systems for 1950-51 is estimated at Rs. 364 lakhs against Rs. 271 lakhs earned in 1948-49 and Rs. 317 lakhs expected for 1949-50. The expenditure on the Revenue for 1950-51 is estimated at Rs. 205 lakhs, including a contribution of Rs. 48 lakhs for depreciation and special reserve funds, against Rs. 186 lakhs in 1948-49 and Rs. 192 lakhs expected for 1949-50.

The net revenue for 1950-51 will be Rs. 158 lakhs.

The Anantapur and Rajahmundry Municipal Electrical undertakings and Okkur and Neikuppai private electrical distribution undertakings were acquired by Government during 1949-50. Electricity was extended to about 194 new villages during 1948-49 bringing the total number of villages electrified at the end of 1948-49 to 1,141. The number of agricultural pumpsets connected during 1949 was over 2,000 and the total number of electrical pumpsets serving agriculture at the end of 1949 being over 12,500. The demand for supply of electricity continues to be on the increase from all areas in the Province and the number of applications on hand with the Electricity department runs to several thousands. Every effort is being made to give connections to as many

consumers as possible consistent with the availability of materials, power and transformer capacities. Supply to agricultural pumpsets and allied food industries continues to have the highest priority. About Rs. 105 lakhs have been allotted for agricultural and industrial extensions and Farka Development Schemes. Due to the failure of the north-east monsoon the water conditions at Mettur and Papanasam Systems have been unsatisfactory. Restrictions and cuts in power nevertheless had to be imposed in view of the power shortage with maximum relief from Pykara System.

The capital proposed to be invested on the several schemes of this department during 1950-51 is Rs. 566 lakhs and this will be largest Capital expenditure on record since the inception of the department. The capital expenditure incurred during 1948-49 is Rs. 425 lakhs and will be Rs. 643 lakhs for 1949-50.

The five-year plan on hand for the construction of postwar and other development schemes taken up two years back is in good progress. The major schemes under construction are Maohkund and Moyar Hydro-Electric Schemes, Pykara and Papanasam Plant Extensions, Nellore and Mathurai Thermal Schemes. Large extensions of transmission lines both in the Hydro and Thermal areas, viz., the Vijayavada-Rajahmundry-Samalkot extensions, Erode-Salem, Erode-Tiruchirappalli-Dalmiapuram, Papanasam-Tirunelveli, Kayattar, Tanjore-Mayuram-Chidambaram, Kancheepuram-Chingleput-Arkonam, Mathurai-Tirumangalain-Rajapalayam-Tenkasi, West Godavari, Ceded Districts grid, etc., etc., are being executed and the works are in an advanced stage of progress.

Papanasam IV unit extensions are likely to be completed by the middle of 1950 and the Moyar Hydro-Electric Scheme by the end of 1951 bringing additional power output of 7,000 KW and 12,000 KW respectively. The Nellore Thermal Scheme is expected to go into commission by the middle of this year and Mathurai Thermal Schemes early in 1951 with a capacity of 5,000 KW and 4,000 KW respectively. The work on the Ceded Districts Scheme is in an advanced stage of progress. Sections of the line from Sokke to Tungabhadra Dam were charged at 66 KV and 11 KV supply to Hagari. Bommanapalli was given in June 1949 and to Tungabhadra works and Hospet in October 1949 from the bulk supply got from Mysore Government. The sections up to Bellary and Adoni are expected to be charged shortly and up to Guntakal by about the end of this year. The Madras-Mettur Interconnexion Scheme is nearing completion and temporary arrangements are being made to give relief to Mettur shortly. The works on the other schemes are progressing well and most of them are expected to be completed in 1952 and before 1953. The five-year plan now under progress will, on completion, double the plant capacity of the Province.

Government have sanctioned the installation of additional sets in all the Thermal Stations of the north (Visakhapatnam 2-600 KW sets, Vijayavada 2-500 KW sets, Kakinada, Kurnool) in addition to the improvements to the other private licensees, viz. Anantapur, Rajahmundry, etc., acquired by Government and installation of additional sets there also. All the works are in good progress and the installation of additional sets will be completed before March 1950 in most of the cases.

The recent cyclone in the Northern Circars had caused some damage to the transmission lines and they were promptly rectified and supply restored.

The two schemes sanctioned for the installation of steam stations at Cuddapah and Kurnool for Rs. 142.08 lakhs and Rs. 145.27 lakhs, respectively, have been proposed to be shelved on account of the Tungabhadra Hydro-Electric Project coming into operation to cater to the needs of these areas for which proposals and estimates have been submitted to Government.

Government have sanctioned the following new schemes during 1949-50 :—

- (1) Mathurai-Nivaganga extensions (included under Papanasam second stage extensions).
- (2) Naudyal Scheme.
- (3) Tadipathri Scheme.
- (4) 11/33 KV line from Bellary to Rayadrug.
- (5) Installation of additional sets at Visakhapatnam, Vijayavada, Kakinada, Kurnool, etc.

Revised administrative approval has been accorded by Government for the following schemes necessitated on account of the steep rise in the price-levels of machinery and labour, etc., from the time of the preparation of the original estimates :—

- (1) Moyar Hydro-Electric Scheme.
- (2) Vijayavada-Rajahmundry-Samalkot extensions.
- (3) Madras-Mettur Interconnection Scheme.
- (4) Papanasam second stage extensions (including five works).

Revised estimates have been submitted to Government for the following schemes for the sanction of Government :—

- (1) Maohkund Hydro-Electric Scheme.
- (2) Pykara Plant III and final stage.
- (3) Erode-Salem.
- (4) Erode-Tiruchirappalli-Dalmiapuram extensions.
- (5) Ceded Districts Scheme.

Legislation for the nationalization of all the electrical undertakings in the Madras Province has been enacted. Rural electrification will have rapid progress in future.

Consequent on the decision of the Government of India not to grant any loans for this Province for financing capital expenditure, Government have ordered that the expenditure on the Post war Development Schemes should be kept as low as possible and to defer or postpone certain schemes if possible. No schemes are proposed for deferment or postponement but the expenditure on non-essential schemes has been proposed to be kept as low as possible to meet the situation.

Government have also sanctioned the preliminary investigation of power sites and construction of rainfall and riverflow measuring stations in Kundah river in Nilgiris and Kumbhar in Palanis. The work is under progress.

To cope up with the increasing demand for rural electrification and industrialization of the Province considerable increase in the power output is necessary and new schemes have to be taken up.

Government have sanctioned the detailed investigation of Kundah Upper Bhavan and Varahappallem Hydro-Electric Scheme in Nilgiris. This work has been taken up on hand and is in progress. Kundah report is being finalized.

The Hydro-Electric investigations on Thungabhadra Hydro Electric Schemes are in progress and the estimates for the scheme have been forwarded to Government. Besides the above, Komar Hydro-Electric Scheme and Perai Hydro Electric Schemes were studied by the Special Officer, Hydro-Electric Surveys and proposals for investigation are under examination. A five-year power plan is being prepared for execution when the current plan is completed.

Progress during 1949-50—Salient features in the departmental activities during 1949-50 were as follows:—

Operating Systems—Pykara System.—The peak load of the station reached 43,800 KW with the Pykara and Mettur Systems working in parallel and the system peak load reached 36,000 KW in November 1949 as against 33,550 in 1948-49. The total connected load is also increased from 95,190 KW to 98,495 KW.

The gross revenue expected is about Rs. 85.94 lakhs as against Rs. 72.71 lakhs in 1948-49 and Budget Estimate forecast for 1950-51 is Rs. 88.50 lakhs. Pykara is affording relief to Mettur and Papanasam Systems owing to the adverse water conditions in the latter systems on account of the failure of north-east monsoon. Over 5,000 services were taken up and connections given during this year.

H.T. supply was given for 11 consumers during this year and supply to 10 H.F. consumers sanctioned is awaiting execution.

Mettur System—There has been rapid growth of power demand in the system during the year and the peak load reached 38,700 KW as against 35,800 KW during previous year. The expected gross revenue is Rs. 69.72 lakhs during 1949-50 and Rs. 83.67 lakhs is estimated for 1950-51.

Water conditions at Mettur for the first half were not very satisfactory but there was sufficient in flow during July to September 1949. Due to the complete failure of north-east monsoon and the irrigation discharge was more than anticipated, the lake deflected considerably. Steps have been taken by imposing restrictions during peak hour from 24th December 1949 and 25 per cent cut in the consumption from 15th January 1950 with relief measures from Pykara System.

The Singarapet and Kancheepuram 110 KV line was completed and taken over from construction branch. Temporary sub-station at Kancheepuram was commissioned with three numbers 1,250 KVA transformers to meet the rapid growth of power demand of 33 KV, 11 KV and 66 KV loads giving supply to Arkonam and Kadambattur loads.

The total outturn at Mettur workshops during the year was Rs. 23.4 lakhs in 1949 as against Rs. 12.73 lakhs in 1948. The technical training centre at Mettur for the training of foreman and line construction foremen, is being continued during this year also.

Take-off arrangements at Erode sub-station for supplying power to Lower Bhavani Project were completed.

Papanasam System.—The peak load of the system reached 20,000 KW and the gross revenue is expected to be Rs. 33.74 lakhs. The estimated revenue for 1950-51 is Rs. 37.26 lakhs.

New works for the supply of power to Chinnamanyachi and eight other villages, supply to Sankaranagar and supply to Venkatasamudram have been taken up on hand and are in good progress, supply to agricultural and industrial purposes including Firka Schemes are also in full swing.

Kollegal Hydro-Electric Scheme.—The gross revenue during this year is expected to be Rs. 0.34 lakh and is estimated to be Rs. 0.37 lakh in 1950-51.

Madras System.—The peak load of the system was 24,600 KW and the gross revenue is expected to be Rs. 94.4 lakhs. The estimated revenue for 1950-51 is Rs. 106 lakhs. The final valuation of Messrs. Merz and McEllan on Madras Electrical Supply Corporation assets is under examination of the Government. New connection to the

extent of 3,224 services were given during this year comprising 3046 domestic, 145 numbers Industrial and 53 numbers agricultural services. Supply to Asok Motors, Ennore, Addison's Painting Factory at Sembiam, extension to Gandhi Nagar Colony, Adayar, etc., have been completed.

Andhra System.

Visakhapatnam Thermal Station.—The peak load of the station reached 2,600 KW and the gross revenue is expected to be Rs. 11.81 lakhs. The estimated revenue for 1950-51 is Rs. 15.17 lakhs. Two Nos. 600 KW sets are being installed to meet the demand for the supply of power and are expected to be completed shortly.

Vijayavada Thermal Scheme.—The peak load of the station reached 3,860 KW and the gross revenue is expected to be Rs. 13.33 lakhs. The estimated revenue for 1950-51 will be Rs. 15.55 lakhs. Two Nos. 500 KW sets are being installed at Vijayavada to meet the pressing demands and the works are being completed this year.

Kakinada Thermal Scheme.—The peak load of the system reached 810 KW and the gross revenue is expected to be Rs. 3.28 lakhs. The estimated revenue for 1950-51 will be Rs. 4.06 lakhs. Additional sets to meet the demand for the supply of power are being installed at Kakinada and are expected to be completed in 1950-51.

Kurnool Thermal Scheme.—The peak load of the station reached 195 I.V., and the gross revenue expected is about Rs. 1.15 lakhs. The Revenue Estimated for 1950-51 is Rs. 1.28 lakhs. One No. 267 K.W. set is being installed and the works will be completed shortly.

Cuddapah Thermal Scheme.—The revenue is expected to be Rs. 0.99 lakh and is estimated to be Rs. 1.06 lakhs in 1950-51.

Anantapur.—This is a new undertaking acquired by Government in July 1949. Additional sets are proposed to be installed to improve the station capacity. The gross revenue is expected to be Rs. 0.44 lakh and is expected to be Rs. 0.89 lakh in 1950-51. The peak load of the station reached 91 KW.

Rajahmundry Thermal Scheme.—This is a new scheme taken over in 1949-50. One 300 KW set and one 267 KW set are being installed to improve the station capacity at Rajahmundry and the work is nearing completion.

The gross revenue is expected to be Rs. 1.00 lakh in 1949-50 and Rs. 2.00 lakh in 1950-51.

Ceded Districts Scheme.—Mysore power was supplied to Kudligi and Hagari Bonmahalli in June 1949 and to Thungabhadra works in September 1949. Extensions to villages for agricultural and industrial purposes are being taken up. The gross revenue is expected to be Rs. 0.38 lakh in 1949-50 and Rs. 4.25 lakhs in 1950-51.

Sandur Scheme.—This is a new scheme taken over this year. The gross revenue is expected to be Rs. 0.04 lakh in 1949-50 and Rs. 0.22 lakh estimated for 1950-51.

Bellary Scheme.—This scheme will be taken over next year. Works on construction of step down station and conversion of DC to AC are taken up. This will be supplied by hydro-power next year.

Construction Branch.

Machkund Hydro Electric Scheme.—Survey work of villages and sub-mergible areas of division dam was completed on Orissa side and partly on Madras side. Soil conservation experiments are in progress. Construction of bridges, roads and few permanent buildings and culverts were completed. First stage of coffer dam, alternate piers for second stage coffer dam and water supply dam are completed. Excavation for diversion dam, tunnel pond dam and flume are in progress. Tunnelling work is in progress. Second 170 KW set and one 345 KW set were commissioned. Two 600 KW sets were received and foundation for one set completed. Contracts for generating machinery, indoor and outdoor switchgear, penstock, transformers, gates and screens for diversion dam and winch and haulage track materials were awarded. Survey on transmission lines completed and preliminary work on Jalaput Dam is in progress.

Moyar Hydro Electric Scheme.—Masonry work for the dam weir and excavation of the flume are almost completed. Cross drainage structures and masonry work at Maravakandy Dam are nearing completion. Masonry dam at the forebay completed and concrete section is nearing completion. Grading for the penstock line and bonching the power house almost completed. Work at forebay, head works, laying of Haulage track, Machine foundations at Power House in progress. Supply of pipes for low pressure pipe line commenced. The Pykara Moyar Erude 110 KV Transmission line towers erection and stringing at some reaches completed. Telephone line completed. Substation buildings are almost completed.

Pykara Plant III Stage.—Preliminaries to dam Construction were completed. Camp buildings, excavation for the Pykara Dam foundations, drilling of exploratory bore holes masonry construction in some structures, construction of piers are in progress. Grading for the IV penstock line is nearing completion. Supply of penstock pipes commenced and erection of platform for transport of pipes to site in progress.

Madras-Mettur Inter-connection Scheme.—The 110 KV line from Singarapet to Villivakkam completed. Work on Villivakkam-Basin Bridge 33/66 KV line is expected to be completed. Construction of quarters at all sub-stations is almost completed. Erection of telephone line by Post and Telegraph Department is in progress. Tenders for supply and erection of sub-station structures and equipments have been awarded.

Erode-Tiruchirappalli-Dalmiapuram Extensions.—Land acquisition is in progress and land for Dalmiapuram sub-station taken over. Trial pits and boring operations for river crossings completed. Tower Schedules for Erode-Tiruchirappalli line approved. Fabrication of towers in progress and contracts for the erection of line awarded.

Erode Salem Extensions.—Preliminary works completed. Stub setting in progress and land for Salem sub-station taken over.

Tanjore-Mayuram-Chidambaram Extensions.—Survey work completed. Land acquisition in progress. Tree clearance nearing completion. Contract for line works awarded.

Kancheepuram Chingleput-Arkonam Extensions.—Survey work completed on Kancheepuram-Arkonam 33 KV line and in progress on Kancheepuram Chingleput 33 KV line. Erection of poles is in full swing. Construction of staff quarters in progress.

Papanasam IV Unit Extensions.—Erection of No. 2 low pressure pipe line and surge tank IV penstock and manifold were completed. Turbine and Generator foundations have been formed and kept ready for Machine erection. Excavation for deepening the surplus channel in progress. Plinths have been formed for erection of IV transformer.

Madura Thermal Scheme.—Construction of cooling water pond and 33 KV line from Samayanallur Camp to Pasumalai completed. Masonry work for Power House walls nearing completion and foundations for the turbine and boiler formed. Boiler and turbo parts received. Erection of boiler will be in progress. Telephone line from Pasumalai to Samayanallur erected and put into service. Pipes for water supply ordered.

Mathurai-Tirumangalam-Rajapalayam-Tenkasi Extensions.—Survey work completed. Land acquisition in progress. Tower schedules and layout proposals finalised.

Mathurai-Sivuganga, 66 KV line.—Survey work in progress.

Papanasam-Tiruvnelveli-Kayathar Extensions.—Survey work completed. Land acquisition in progress. Tower schedules finalised.

Visakhapatnam Power House Extensions.—Fabrication of roof trusses in progress for the Power House extension. Construction of machine foundations, stores, garage, rest rooms, etc., completed. Boiler erection has been nearly completed. One additional transformer plinth and foundations for 3 kiosks are completed.

Ceded Districts Scheme.—66 KV line between Sokke and Dam-site sub-station has been energised and handed over for operation. 11 KV line from Kudligi to Hagari-Bommanahalli and Tungabhadra Dam sub-station to Hospet Municipality were energised. Sub-station quarters and 66 KV and 33 KV Transmission lines in progress.

11/33 KV line from Bellary to Rayadrug.—Survey work in progress.

Hindupur Scheme.—33 KV line from Mysore Border to Hindupur sub-station, 11 KV line from Hindupur sub-station to Hindupur Municipality and 11 KV line to Mothukapalli erected. Land for sub-stations acquired.

Vijayavada-Rajahmundry-Samalkot Extensions.—Major portion of Vijayavada-Rajahmundry 66/110 KV line works, foundation for boiler chimney and north and south walls in boiler house, construction of three low-level cooling ponds at Vijayavada Power House, construction of some of the staff quarters at Vijayavada. Rajahmundry and Samalkot, Godavari river crossing works are completed. Foundations for machines 4 and 5 and erection of boilers are in progress.

Nellore Thermal Scheme.—The power plant has been received and transported to Nellore. Survey of railway siding done by Railway authorities and construction of line to be taken up. Nellore-Gudur line survey, preparation of the valuation schedules completed. Erection of M.B. shed for housing generator sets, foundation for sets, staff quarters at Nellore and construction of cooling pond in progress.

Madras Power Station Extensions.—Reconstruction of the forced draught cooling tower No. 1 at Basin Bridge completed and tower put into service. The piling for the foundation of the main power house building and concrete slab and piling for the foundation of the second Natural Draught cooling tower are also completed. Other works on the Madras Power Station are in progress.

Kuppam Extensions.—Tiruppattur-Kuppam line completed and charged at 11 KV and supply also effected to Bisantham Mines.

Mettur Workshops Expansion Schemes.—Additional buildings for stores, installation of machinery and staff and officers quarters under construction. The Machinery required for this scheme has been ordered and a portion already received and is under erection.

66 KV Extensions to and construction of a sub-station at Pollachi.—Preliminary works in progress.

Tadpatri and Nandyal Schemes.—Preliminary works are in progress.

West Godavari District Electrification Scheme.—Work taken up this year. Palacole Municipality dead lines and poles purchased during this year and the extension works just started.

Programme for 1950-51.—Besides the several extensions for rural development and firka schemes, transformer changes and other improvements in the operating systems, the following important development scheme and T.L.C. extensions *will be under execution in 1950-51.*

Moyar Hydro-Electric Scheme.—Work on diversion weir, flume, Maravakandi Dam, forebay and head-works are expected to be completed. Steel work for power-house is expected to be received and erected. Construction of power-house building and erection of machinery in power-house and transformer yard will be in progress. Pykara-Moyar-Erode 110 KV line will be completed and erection of telephone equipment and sub-station structures will be taken up.

Pykara Plant Extensions (III Stage).—Excavation in dam, masonry work, construction of foundation of piers and anchors, superstructure of anchors and work in power-house will be in progress. Penstock pipes will be received and erection will be commenced.

Madras-Mettur Inter-connexion Scheme.—Construction of Villivakkam-Basin Bridge 33 KV line, building works, and construction of staff quarters will be completed. Sub-station structure materials and equipment will be received and erection will be in progress. Singarapet-Villivakkam line, which is completed, except sub-station extensions, and will be serving at 66 KV line expected to be completed in all respects for 110 KV line and commissioned as such.

Machkund Hydro-Electric Scheme.—Balance of work on land acquisition, construction of roads, bridges and culverts, temporary and permanent building will be in progress. Second stage coffer dam, diversion dam, excavation for flume channel and tunnel pond dam will be completed and masonry will be in progress. Tunnel work will be in progress. Grading for penstock and haulage track will be completed and excavation for power house and tail race will be in progress. Construction of power house will be running with all sets and distribution transformers, etc. Telephone line will be completed. Preliminary work on Jalaput dam will be in progress. Visakhapatnam-Rajahmundry transmissions line will be in progress.

Erode-Tiruchirappalli-Dalmiapuram Extensions.—Civil works on sub-stations and transmission lines constructions will be taken up and will be in full swing.

Erode-Salem Extensions and Tanjore-Mayuram-Chidambaram Extensions.—Construction of transmission lines and staff quarters, etc., will be in full swing.

Kancheepuram-Chingleput-Arkonam Extensions.—Construction of line from Kancheepuram to Arkonam will be completed.

Papanasam IV Unit Extensions.—Balance of work on deepening surplus channel will be completed. Erection of IV turbine and generator will be completed. Other minor works will be taken up and completed.

Mathurai Thermal Scheme.—Erection of boiler and turbo sets will be in progress for commissioning the plant. Transformer structures erection, and erection of power transformers will be done. Water-supply arrangements will be completed. Stringing of 33 KV line between Pasumalai and Samayanallur will be completed.

Mathurai-Tirumanga'am-Rajapalayam-Tenkasi, Extensions.—Construction of line and new sub-station will be in progress.

Papanasam-Tirunelveli-Kayattar Extensions and Mathurai-Sivaganga Extensions.—Construction of lines will be taken up.

Visakhapatnam Power-House Extensions.—The building extension and other civil works will be completed.

Ceded Districts Scheme.—Balance of work on 66 KV, 33 KV and 11 KV lines will be completed. Civil and electrical works on all sub-stations will be completed.

11/33 KV line from Bellary to Rayadrug.—Construction of line will be taken up.

Hindupur Distribution Scheme.—Balance of works will be completed.

Rajahmundry-Samalkot Extension.—66/110 KV line will be completed. Erection of steel structures, construction of extensions to power-house and pump-house will be completed in Vijayavada power-house and also the remaining work on low level cooling pond. Erection of machinery at Vijayavada, construction of control house, oil-house, transformer plinths and structures in Vijayavada and Rajahmundry sub-stations will be in progress. Sub-station structures and quarters at Bhimadole and quarters at Nidadavole and Eluru will be completed.

Nellore-Thermal Scheme.—Erection of boilers and power plants and construction of sub-station buildings are expected to be completed. The transmission line from Nellore to Gudur sub-station structures and transformers will be in progress.

Tungabhadra Hydro-Electric Scheme—II Stage.—Investigations will be completed.

Madras Power Station Extensions—Erection of boiler, coal handling and ash handling plant and switchgear will be taken up. Improvements like reconstruction of forced draught tower No. 2, erection of two rectifier bank at West Cott Road and connected gear, erection of new rectifier station in Fort area, erection of 2 Nos. 650 KVA transformer, one at China Bazaar and the other near Minerva; opening a new 33/11 KV sub-station at Poona tallee will be taken up and certain works will be completed. Various improvements like DC to AC conversions and extensions around Madras will be taken up.

Reference to pages in the Detailed Annual Estimate of Expenditure.

Mettur Workshops Expansion Scheme.—Construction of buildings for stores and quarters for the staff will be in progress and completed. The machinery required for the expansion will be received and the erection of them will be taken up.

66 KV line from and construction of a sub-station at Pollachi.—Preliminaries will be completed. Construction of lines, etc., will be taken up.

The following new undertakings will be acquired in 1950-51:—

- | | |
|---|---------------------------|
| (1) Kumbakonam Electricity Supply Corporation. | |
| (2) Salem-Erode Electricity Distribution Company. | |
| (3) North Arcot Electric Supply Corporation. | |
| (4) Bellary | } Municipal undertakings. |
| (5) Hospet | |
| (6) Hindupur | |

Demand XXXIX—Capital Outlay on Road Transport Schemes outside the Revenue Account.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	450
82-B. Capital Outlay on Road Transport Schemes outside the Revenue Account—					
Passenger Bus Service	26.65 (a)	..	8.05	4.08	
(a) Shown under the head "82. Capital Account of other Provincial Works outside the Revenue Account".					

Expenditure.

606. Capital expenditure on the Madras City Bus Service (such as cost of buses, cost of lands and buildings and tools and plant) financed from sources other than current revenues is shown under this head with effect from the 1st April 1949.

EXPLANATION OF VARIATIONS.

607 The revised estimate for 1949-50 provides for some arrear payments and for the holding of a reserve limit of stock required for the Bus Service, Automobile Workshop and the Coach Building Factory. The decrease in the budget estimate for 1950-51 is due chiefly to the absence of provision for arrear payments and a reduction in the reserve limit of stock.

Demand XL—Commuted Value of Pensions.

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.	451
83. Payments of commuted value of pensions—					
Payments of commuted value of pensions ..	9.08	8.80	8.80	9.30	
Deductions—					
Amount financed from ordinary revenues. —	4.37	4.50	4.80	5.70	
Amount recovered from other Govern- ments —	4.71	4.30	4.00	3.60	
Total .. .. .	..	..	..	..

Expenditure.

608. All payments on account of commutation of pensions, whether made in England or in India, including the payments to other Governments are brought to account in the first instance under this head. The recoveries from the other Governments are credited to this head by a deduct entry. At the end of the year, such portion of the net expenditure recorded under this head as the Government may decide to charge against current revenues is transferred to the Revenue Account under the head "55. A. Commutation of Pensions financed from ordinary revenues".

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

Demand XLI—Capital Outlay on Schemes of State Trading.

			Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
85-A. Capital Outlay on Schemes of State Trading—						
452-466	Grain supply schemes	259.39	22.78	— 339.97	— 6.85	
	Standard cloth schemes	— .13	..	— 8.93	..	
	Other miscellaneous schemes	— 55.63	24.95	52.16	6.45	
	Charges in England .. ..	..	..	46.74	..	
	Lump sum provision for merged areas.	..	..	..	.40	
	<i>Deduct—Amount financed from ordinary revenues</i>	— 203.63	— 47.73	..		
	Total .. ..	..	..	— 250.00	..	

Expenditure.

609. This major head records the expenditure connected with State Trading Schemes which the Government have undertaken in order to mitigate the difficulties arising from shortages of essential goods. The estimates represent the probable net debits to Provincial funds on account of the various transactions which are carried on partly with the aid of advances credited to personal deposit accounts in the names of the officers concerned and partly with the aid of capital provided by the Government. The receipts from sale proceeds are either credited to the personal deposit account concerned or taken in reduction of charges as receipts and recoveries on capital account. The State Trading Schemes are broadly grouped into the three groups shown below.

610. *Grain supply schemes.*—These relate to transactions in rice, wheat and wheat products, millets, pulses and other grains, sugar, jaggery, groundnut, dehydrated sweet potatoes, cotton seeds, gunnies, Government depots for rice, and establishment and other charges connected with them.

611. *Standard cloth schemes.*—These schemes related to mill-made cloth and handloom cloth, and were wound up in 1945-6.

612. *Other miscellaneous schemes.*—The following schemes are included under this minor head:—

- | | |
|--|--|
| (1) Purchase and distribution of paddy or other seeds. | (6) Hand-made paper. |
| (2) Purchase and distribution of manure. | (7) Purchase and distribution of firewood. |
| (3) Purchase and distribution of iron and steel for agricultural implements. | (8) Civil Supplies Transport Units. |
| (4) Production and sale of malted foods. | (9) Supply of mill machinery spare parts. |
| (5) Small-scale and cottage industries. | (10) Supply of coir stores. |
| | (11) Milk production scheme. |
| | (12) Purchase and sale of foreign silk. |

613. *Deduct—Amount financed from ordinary revenues.*—The Government have been meeting every year the net outlay on all these schemes from the Revenue Account since the outlay on the schemes is not remunerative Capital outlay, and the net outlay though it is affected by alterations in stocks at the end of the year as compared with those at the beginning of the year, represents mainly subsidies by the Government. As the variations in the estimates relating to these schemes have been so large that this procedure has had the effect of giving a wrong notion of the normal receipts and expenditure of the Government from year to year, besides completely upsetting budget anticipations, the Government have decided that from 1949-50 the transactions relating to State Trading Schemes should remain in the Capital Account until any scheme is wound up and the final results relating to it are known. The revised estimate for 1949-50 and the budget estimate for 1950-51 do not also anticipate any net debit on account of these transactions in these years.

EXPLANATION OF VARIATIONS.

614. The large credit in the revised estimate for 1949-50 is mainly due to the receipts from the administrative surcharge levied on consumers which was not allowed for in the budget estimate for 1949-50; the adjustment in the year of some arrears of Government of India's subsidy on imported grains; the re-adjustment by Collectors of the sale-proceeds of grains realized previously and credited to their deposit accounts instead of to this head, partly set off by smaller transactions of the kind relating to 1949-50; and the expected rectification during 1949-50 of some erroneous claims made by other

Governments against this Government in 1948-9. The credits on this account are partly offset by the exhibition from 1949-50 of the credit for the Government of India's special bonus for procurement directly as a revenue instead of as a deduction from expenditure—see paragraph 216 above.

Reference to
pages in the
Detailed Annual
Estimate for
Expenditure.

The budget estimate for 1950-51 assumes that there will be no net credit or debit on account of State Trading Schemes.

Demand XLII.—Interest-free Advances.

467

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Deposits and Advances—Advances not bearing interest—Advances Repayable—				
Civil Advances	14.95	14.03	14.09	14.06
Revenue Advances—Cost of survey marks	1.78	1.22	2.02	2.02
Special Advances	27.29	9.63	11.45	10.71
Total ..	44.02	24.88	27.56	26.79

615. The transaction of Government business often necessitates the placing of funds at the disposal of Government servants as temporary cash advances for public purposes. These are subsequently adjusted as expenditure under the appropriate heads of account or recovered from the parties concerned. When such advances are free of interest they are shown in the accounts as Advances Repayable—Interest-free Advances. When an advance is drawn, it is booked as an 'Outgoing', and the subsequent adjustment or recovery is booked as a 'Receipt.' Each outgoing should result in a receipt of an equal amount later on, but part of the outgoings of one financial year may be adjusted or recovered in subsequent years. Consequently the outgoings and the receipts under an advance head are not necessarily equal in any one financial year.

The different kinds of interest-free advances are—

616. *Civil Advances.*—This head includes advances made to Government servants on first appointment, transfer or return from leave or special duty out of India, advances towards the cost of passages of gazetted Government servants (other than those entitled to passage benefits as a condition of their service) of non-Asiatic domicile and their families when proceeding on, or returning from, leave and advances for remittance of treasure

617. *Revenue Advances—Cost of survey marks.*—The transactions recorded under this head relate to amounts recoverable from the Government, local bodies and others in respect of advances drawn by Tahsildars for replacing missing boundary marks and by survey officers for demarcation purposes. The actual cost of replacing missing boundary marks is charged to the owners of the land. The amount charged to the Government is debited to the head "25. General Administration—District Administration—Other establishments—Contingencies," and an equal amount is credited as a receipt under the present head, while the amounts recovered from local bodies and others are directly credited to this head as a receipt. Recoveries to be made in respect of advances drawn by survey officers are reported by them to Collectors and such recoveries when effected are credited direct to this head as a receipt.

618. *Special Advances.*—These consist of advances for industrial and agricultural purposes to the inmates of settlements, advances to inspecting officers under the Madras Agricultural Pests and Diseases Act for carrying out remedial and preventive measures, the expenditure on which is recovered subsequently from the ryots concerned, and advances for miscellaneous purposes, e.g., purchase of kit by agricultural students, fishing operations, Chenchu shops and schools, examination fees of Government Press employees for technical tests, advances to Government servants for the purchase of mosquito nets and advances for special purposes which may be authorized by the Government to meet particular needs, e.g., Advances to Milk Supply Unions and societies and to Hand loom weavers, for relief of distress.

EXPLANATION OF VARIATIONS.

619. *Special Advances.*—The Government have sanctioned a scheme to relieve the distress among the Hand loom Weavers, through the agency of the Weavers' Co-operative Societies. According to the scheme, necessary amounts will be placed at the disposal of the Registrar of Co-operative Societies for payment to the Primary Weavers' Co-operative Societies to enable them to give interest-free advances to members joining the societies towards share capital. The increase in the estimates is mainly due to the provision made on this account.

Demand XLIII—Loans and Advances bearing interest.

	Accounts, 1948-9	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Loans to municipalities, port funds, etc.	944.92	675.36	708.34	509.64
Loans to Government servants ..	6.24	9.30	6.79	6.76
Total—Demand XLIII ..	9,51.16	6,84.66	7,15.13	5,16.40

The following is a summary of the grants by minor heads :—

Loans to presidency corporations, port trusts and other port funds.	76.26	28.88	32.13	35.14
Loans to district and other local fund committees	32	.61	.33	
Loans to municipalities	17.28	19.75	20.52	30.97
Advances to cultivators	2,11.94	2,29.33	2,38.20	2,42.15
Advances under special laws (State- aid to industries)	26.12	50.00	35.00	35.00
Miscellaneous loans and advances ..	6,13.00	3,46.74	3,82.16	1,66.38
Total ..	9,44.92	6,75.36	7,08.34	5,09.64

Loans to Government servants—

Advances for the purchase of motor conveyances	5.63	8.00	6.00	6.00
Advances for the purchase of other conveyances .. ..	.46	.30	.25	.26
Passage advances .. ..	..	..	.04	..
House-building advances .. ..	.14	1.00	.50	.50
Other advances .. ..	.01	..	..	..
Total ..	6.24	9.30	6.79	6.76
Grand Total ..	9,51.16	6,84.66	7,15.13	5,16.40

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

620. *Loans to presidency corporations, port trusts and other port funds.*—Loans given by the Madras Government to the Madras Corporation for water-supply and drainage, town-planning and other works of public utility and advances to cover deficits if any, and loans given to the Madras City Improvement Trust are provided for under this head.

621. *Loans to district and other local fund committees*—Loans to local bodies other than municipalities for roads and bridges, school and office buildings and other purposes are shown under this head.

622. *Loans to municipalities.*—Under this head are shown loans to mufassal municipalities for water-supply, drainage, electric lighting, roads, buildings and other purposes.

623. *Advances to cultivators.*—Loans granted to cultivators including landholders under the Land Improvement and Agriculturists' Loans Acts, under the Agriculturists' Loans (Madras Amendment) Act, 1935, for the relief of indebtedness of agriculturists and under the special rules for pumping installations, agricultural implements and other purposes are shown under this head. The amounts advanced initially as loans under the Well Subsidy Scheme are also shown under this head.

624. *Advances under special laws.*—Advances under the Madras State Aid to Industries Act are shown under this head.

625. *Miscellaneous loans and advances.*—Loans which do not fall strictly under any of the foregoing classes are shown under this minor head. The main items are loans for the acquisition of house-sites for communities eligible for help by the Harijan Welfare Department, loans to Kallars, Chenohus in the Nallamalais, co-operative building and sale societies, central banks, the co-operative milk supply union, land mortgage banks, agricultural societies, weavers' co-operative societies, land colonization societies, marketing societies and federations, market committees, chank divers for the purchase of canoes and owners of fisheries, school buildings for construction or extensions of school buildings and advances to local bodies to cover deficits.

Temporary short-term loans to the Madras Co-operative Central Land Mortgage Bank repayable within a period of nine months by floating debentures and short-term loans to the Madras Provincial Co-operative Bank for financing foodgrains procurement operations are also shown under this head.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

LOANS TO GOVERNMENT SERVANTS.

626. *Advances for the purchase of motor cars, etc.*—Subject to an upper monetary limit, the maximum amount of the advance for the purchase of a motor car is restricted to four months' pay or the actual price of the car (or boat), whichever is less. (As a temporary measure from the 7th December 1947, up to 31st March 1950 the maximum amount of the advance has been fixed at Rs. 7,500 or eight months' pay or the cost of the new motor car less the sale-proceeds of the Government servant's old car, whichever is the lowest.) The advance is recoverable in monthly instalments not exceeding 24 in the case of officers drawing a pay of more than Rs. 1,000 a month and 36 in the case of officers drawing not more than Rs. 1,000 a month beginning with the month following that in which it is drawn. (In respect of advances for motor cars drawn on or after the 7th December 1947 and up to 31st March 1950 recovery may be made in monthly instalments of not less than one-fortieth part of the advance. The position will be reviewed in 1950-51).

Subject to an upper monetary limit, the maximum amount of the advance for the purchase of a motor cycle is restricted to eight months' pay or the actual price of the motor cycle, whichever is less. The recovery is effected in monthly instalments as in the case of motor-car advances.

The advances for the purchase of motor-cars and other conveyances were given free of interest as a temporary concession in view of the prevailing high prices of these vehicles, up to 31st March 1949 and from 1st April 1949 the advances bear interest, the current rate being 3 per cent per annum.

Every I.A.S. officer engaged on District Administration is entitled to an advance bearing interest for the purchase of a horse, subject to a maximum of Rs. 1,000 or the estimated cost of the horse, whichever is less. The advance is recoverable in monthly instalments not exceeding 36.

627. *Advances for the purchase of other conveyances.*—Advances for the purchase of bicycles, bullocks and bullock-carts, boats, etc., are shown under this head. These advances are granted to non-gazetted Government servants except low-paid men such as attenders, peons, etc. The maximum advance for purchasing one of these conveyances is four months' pay or Rs. 200 or the estimated cost of the conveyance, whichever is the least and it is recovered in monthly instalments not exceeding 12.

628. *Passage advances.*—Certain Government servants of non-Asiatic domicile are entitled, as a condition of their service, to passage benefits for themselves and their families, subject to a maximum number of passages during the whole of their service, e.g., members of All-India Services and officers employed on contract. When such an officer has exhausted his passage benefits, he may be granted an advance to cover the cost of passages for himself and his family, subject to an upper monetary limit, provided that it does not exceed four months' pay or the actual cost of the passages, whichever is less. The advance is recovered in monthly instalments not exceeding 36.

629. *House-building advances.*—Advances are granted to Government servants for the purchase or construction of houses through co-operative societies on the security of the life insurance policy held by them. The advance is subject to a maximum of 15 months' pay of the Government servant or 90 per cent of the surrender value of the insurance policy, whichever is less. The advance is recoverable in monthly instalments equal to one-sixtieth part of the total advance.

630. *Other advances.*—These include advances for the purchase of typewriters and special advances such as those which are occasionally given to Government servants who leave India for higher studies. All gazetted officers on a pay not exceeding Rs. 500 per mensem and Superintendents of the Secretariat and the Legislative Assembly Department who desire to supply themselves with their own typewriters for Government work are eligible for advances for this purpose. The purchase is made through the Superintendent of Stationery and the advance is recovered in monthly instalments not exceeding 12. Special advances are granted only in exceptional cases and for special reasons.

EXPLANATION OF VARIATIONS.

631. *Loans to Presidency Corporations, Port Trusts and other Port Funds.*—The increase in the revised estimate for 1949-50 is due to larger disbursements to the Madras Corporation as loans for various purposes. The budget estimate for 1950-51 provides for the grant of a loan of Rs. 7.75 lakhs for water-supply, drainage and other schemes in progress and Rs. 24.89 lakhs for the new schemes detailed in Appendix I (Part III of this Memorandum) including Rs. 9 lakhs to the Madras City Improvement Trust. It also provides for a loan of Rs. 2.50 lakhs to the Madras City Improvement Trust for the execution of the Cox Cheri Improvement Scheme.

Reference to
pages in the
detailed Annual
Estimate of
Expenditure.

632. *Loans to municipalities.*—The increase in the revised estimate for 1949-50 is due mainly to the grant of additional loans to certain municipalities partly offset by less provision made for the Coimbatore and Tiruchirappalli Municipalities in connexion with their water-supply schemes. The budget estimate for 1950-51 provides for a loan of Rs. 24.54 lakhs for works in progress and Rs. 6.43 lakhs for the new schemes listed in Appendix I (Part III of this Memorandum).

633. *Advances to cultivators.*—The increase in the estimates is mainly due to the larger provision made for giving loans to agriculturists for the purchase of seeds and manure, particularly in the areas affected by cyclone and floods.

634. *Advances under special laws (State aid to industries).*—The estimates anticipate a smaller demand for these advances.

635. *Miscellaneous loans and advances.*—The increase in the revised estimate for 1949-50 is chiefly due to the provision made for the grant of advances to an extent of Rs. 33 lakhs for the purchase of fertilizers, Rs. 8.27 lakhs to the South Madras Electric Supply Corporation, Tiruchirappalli, in connection with the scheme newly introduced for the grant of loans to private electric licence for the extension of electric supply and larger provision for advances to local bodies to cover deficits and for loans to weavers' co-operative societies and market committees. The decrease in the budget estimate for 1950-51 is mainly due to the absence of provision for further loans to the Madras Provincial Co-operative Bank for financing procurement operations partly offset by the provision to an extent of Rs. 20 lakhs made for giving loans to rural housing Co-operative societies.

636. *Loans to Government servants.*—The decrease in the revised estimate for 1949-50 is due to the smaller provision made for advances for the purchase of motor conveyances and for the purchase or construction of houses through co-operative societies.

Loan Account of the Madras Government.

637. The following is an abstract of the accounts relating to loans and advances by the Madras Government :—

	Accounts, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
Opening balance	9,31.25	15,37.93	14,91.94	16,45.06
Add—Outgoings, i.e., advances.	9,51.16	6,84.66	7,15.13	5,16.41
Total ..	18,82.41	22,22.59	22,07.07	21,61.47
Deduct—Receipts, i.e., recoveries.	—3,90.47	—3,17.80	—5,62.01	—4,11.74
Closing balance	14,91.94	14,04.79	16,45.06	17,49.73

Outgoings.—The variations have been explained in paragraphs 631-636.

638. *Recoveries.*—The budget estimate for 1949-50 provided for the recovery in 1949-50 of a loan of Rs. 300 lakhs expected to be disbursed to the Madras Provincial Handloom Weavers' Co-operative Society in 1948-9. Actually, only a sum of Rs. 200 lakhs was drawn by the Society in 1948-49 and of this, a sum of Rs. 100 lakhs was repaid within that year. The balance of Rs. 100 lakhs is not expected to be repaid for some time. This is the main reason for the smaller recoveries taken credit for in the revised estimate. The further decrease in the budget estimate for 1950-51 is due to smaller outstandings at the beginning of the year.

Public Debt—Debts raised in India—Floating Debt—Repayment.

	Actuals, 1948-9.	Budget Estimate, 1949-50.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
	(1)	(2)	(3)	(4)
Floating Debt—				
A. Treasury Bills	1,00.00	6,00.00	8,00.00	8,00.00
B. Other Floating loans—Ways and Means advances	19,31.00	6,00.00	11,00.00	10,00.00

639. From the 1st April 1938, the Government of Madras have been solely responsible for watching their daily cash balance. A temporary need for additional funds such as the need during the beginning of each month on account of the payment of salaries, allowances, etc., is ordinarily met by taking ways and means advances from the Reserve

Bank, for a period between 7 days and 3 months. When the need for additional resources is likely to be for a longer period, say for 3 months and over, the Government sell Treasury Bills to the public repayable after a period not exceeding 12 months. Generally the bills sold by the Madras Government are of 3 months' currency as in the case of Government of India Treasury Bills. Usually all these temporary loans will be repaid before the close of the year. The revised estimate for 1949-50 and the Budget Estimate for 1950-51 represent the amounts of treasury bills and ways and means advances expected to be raised and repaid during these years. As no regular loans were raised in the open market or received from the Government of India in 1949-50, the short-term borrowings have been larger than anticipated originally. The budget estimate for 1950-51 also anticipates short-term borrowings on a large scale.

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

The Madras Famine Relief Fund.

640. The Madras Famine Relief Fund Act, 1936, provides for the establishment and maintenance of the Madras Famine Relief Fund. The main provisions of the Act are—

(1) *Assets of the Fund—*

(i) The balance at the credit of the previous Famine Fund when it was wound up on the 31st March 1936.

(ii) Contributions from the revenues of the State.

(iii) Interest accruing from time to time on the securities of the Government of India or the Government of Madras in which all sums to the credit of the Fund not immediately required for expenditure have to be invested.

(2) *Purposes for which the Fund may be utilized—*

(i) Relief of serious famine.

(ii) Relief of distress caused by serious drought, flood or other natural calamities.

(iii) When the Fund exceeds Rs. 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works and other works for the prevention of famine.

(3) *Contributions to the Fund from revenues.*—The accounts of the Fund have to be made up as on the 31st March of each year, the securities belonging to it being valued at their market value on that day. Should the valuation in any year show that the balance in the Fund fell short of Rs. 60 lakhs on that day, contributions from the revenues of the State have to be made to make up the deficiency. If the deficiency exceeds Rs. 5 lakhs, it may be made up in annual instalments, each of such instalments except the last being not less than Rs. 5 lakhs. Contributions may also be made otherwise, e.g., by crediting the Fund with the sale-proceeds of famine tools and surplus materials remaining unutilized after a famine, etc.

641. A statement showing the transactions relating to the Madras Famine Relief Fund from the year 1946-7 will be found in Appendix III.

Depreciation Reserve Funds and Special Reserve Funds of Electricity Schemes.

642. In order to provide for renewals and replacements of plant, machinery and buildings connected with certain Government Electricity Systems, the following reserve funds have been established in respect of each System concerned :—

(1) *Depreciation Reserve Fund*, to provide for renewals and replacements necessitated by ordinary wear and tear on the basis of the normal life of each item.

(2) *Special Reserve Fund*, to provide for extraordinary and unforeseen renewals that may be required from time to time due to abnormal causes, such as damage by storms, cyclones, fire and similar calamities.

The contributions to each Depreciation and Special Reserve Fund are made annually out of the revenues of the System concerned at the rate of two and a half per cent and one per cent respectively of the total Capital outlay as at the end of the preceding year, until the amounts in the Funds accumulate to a maximum of 30 per cent and 10 per cent of that capital outlay respectively, or at such smaller amounts, if any, as may be required in any year to maintain the Funds at the prescribed limits. The balance to the credit of each Fund is separately invested in securities of the Government of Madras or of the Government of India. The interest received on the securities is not credited to the Funds but to the receipts of the respective Systems as Miscellaneous Revenue under "XL" Receipts from Electricity Schemes."

Reference to
pages in the
Detailed Annual
Estimate of
Expenditure.

The following are the Systems for which these Funds have been established :—

System.	Year in which the Funds were established.
(i) The Pykara Hydro-Electric System	1937-1938
(ii) The Mettur Hydro-Electric System—	
(a) Subsidiary Schemes transferred from the Pykara System to the Mettur System.	1937-1938
(b) Erode-Tiruchirappalli-Nagapattinam Extensions ..	1938-1939
(c) System as a whole	1941-1942
(iii) The Papanasam Hydro-Electric System works transferred from the Pykara System to the Papanasam System.	1944-1945
(iv) Vijayavada Thermal System	1946-1947
(v) Madras Electricity System	1948-1949

THERMAL SYSTEMS.

These Funds have not yet been established in respect of the Visakhapatnam and Kakinada Thermal Schemes although they have passed the sixth year of operation, as these schemes have not earned sufficient revenues to admit of the contributions to the funds. This is due to the suspension of the development of load and the abnormal increase in the working expenses, particularly fuel cost.

In 1946-7, the Vijayavada System contributed at the prescribed rate of 2½ per cent to the Depreciation Fund. A small sum representing the surplus revenue left after contribution to the Depreciation Reserve Fund was paid to the Special Reserve Fund also. From 1948-9 contribution to both the funds at the prescribed rates, are being provided for.

The Madras Electric Supply System was purchased by the Government from the Madras Electric Supply Corporation on the 29th August 1947 on the expiry of the lease and is now run by the Government. This system, now known as the Madras Electricity System, contributes to the Depreciation and Special Reserve Funds from 1948-9 at the prescribed percentages, the capital cost being taken at the purchase price paid provisionally to the Madras Electric Supply Corporation.

A consolidated statement showing the transactions of these Funds from the year 1946-7 is given in **Appendix IV**.

Revenue Reserve Fund.

643. A statement showing the transactions of this fund will be found in **Appendix V**.

Fund for Village Reconstruction and Harijan Uplift.

644. The Government constituted a fund for Village Reconstruction and Harijan Uplift in 1946-7 with an initial contribution of Rs. 400 lakhs (100 lakhs for Village Reconstruction, 200 lakhs for Khadi and Cottage Industries and 100 lakhs for Harijan Uplift)—see paragraph 551. A statement showing the transactions of the Fund will be found in **Appendix VI**.

Fund for the development of Rural Water Supply.

645. The Government constituted a special fund for the development of Rural Water Supply with an initial contribution of Rs. 1 crore in 1947-8—See paragraph 407. A statement showing the transactions of the Fund will be found in **Appendix VII**.

T. N. S. RAGHAVAN,
Financial Secretary.

PART III.
APPENDICES.

APPENDIX I.

Detailed List of New Schemes for 1950-51.

[See paragraphs 19 and 21 of Part I.]

(A) SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1950-51.

(1)	Ultimate revenue		Revenue in 1950-51.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
I. Additional Revenue.				
X. FOREST	76,000	73,500	67,100	73,500
XXVI. EDUCATION	71,900	..	39,200	..
XXIX. AGRICULTURE .. .. .	..	53,200	..	11,500
Total—I ..	1,47,900	1,26,700	1,06,300	85,000
II. Expenditure on Revenue Account.				
(1)	Ultimate cost.		Cost in 1950-51.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
DEMAND I—LAND REVENUE	800	..	700	..
DEMAND IV—FOREST	90,900	91,300	69,100	99,300
DEMAND V—REGISTRATION	700	..	600	..
DEMAND VI—MOTOR VEHICLES ACTS	36,300	..	30,300	..
DEMAND VII—GENERAL SALES TAX AND OTHER TAXES AND DUTIES.	34,500	..	25,200	..
DEMAND IX—HEADS OF STATES, MINISTERS AND HEADQUARTERS STAFF	400	..	400	..
DEMAND XI—DISTRICT ADMINISTRATION AND MISCELLANEOUS.	..	40,000	..	40,000
DEMAND XII—ADMINISTRATION OF JUSTICE	11,600	1,19,600	8,000	83,600
DEMAND XIII—JAILS	45,000	..	35,100	..
DEMAND XIV—POLICE	1,74,400	61,500	1,37,900	61,500
DEMAND XV—EDUCATION	23,82,700	45,29,600	13,02,000	37,40,700
DEMAND XVI—MEDICAL	2,45,200	5,54,500	1,46,100	4,32,600
DEMAND XVII—PUBLIC HEALTH	72,200	72,600	26,900	72,600
DEMAND XVIII—AGRICULTURE	62,100	1,67,300	29,700	53,900
DEMAND XIX—VETERINARY	1,21,000	29,600	70,700	29,600
DEMAND XX—CO-OPERATION	7,800	24,500	7,800	12,500
DEMAND XXI—INDUSTRIES	39,600	23,400	20,800	23,400
DEMAND XXII—CINCHONA AND FISHERIES	11,400	23,000	7,300	23,000
DEMAND XXIII—LABOUR INCLUDING FACTORIES AND HARIJAN UPLIFT.	..	5,00,000	..	5,00,000
DEMAND XXIV—MISCELLANEOUS DEPARTMENTS	900	8,000	800	8,000
DEMAND XXV—CIVIL WORKS—WORKS	1,24,300	67,67,600	1,24,200	13,22,700
DEMAND XXVII—CIVIL WORKS—GRANTS-IN-AID .. .. .	..	47,45,000	..	43,45,000
DEMAND XXVIII—ELECTRICITY	4,000	..	3,700	..
DEMAND XXXII—MISCELLANEOUS .. .. .	..	10,00,000	..	10,00,000
DEMAND XXXIII—ROAD TRANSPORT SCHEMES	2,600	..	2,400	..
Total—II ..	34,76,400	1,87,65,500	20,49,700	1,18,48,400
	2,22,41,900		1,38,98,100	
Deduct—Additional revenue	— 1,47,900	— 1,26,700	— 1,06,300	— 85,000
Net Expenditure on Revenue Account on account of schemes of new expenditure.	33,28,500	1,86,38,800	19,43,400	1,17,63,400
	2,19,67,800		1,37,06,800	

(A) SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

(1)	Ultimate cost.		Cost in 1950-51.	
	Recurring	Non-recurring	Recurring	Non-recurring
	(2) RS.	(3) RS.	(4) RS	(5) RS
III. Capital Expenditure outside the Revenue Account.				
DEMAND XXXV—CAPITAL OUTLAY ON IRRIGATION	2,300	70,67,100	1,500	70,67,100
DEMAND XXXVI—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	..	20,00,000	..	20,00,000
DEMAND XXXVII—CAPITAL OUTLAY ON CIVIL WORKS.	..	1,80,02,800	..	42,44,100
Total—III ..	2,300	2,70,69,900	1,500	1,33,11,200
IV. Loans to Local Bodies, etc.				
DEMAND XLIII—LOANS AND ADVANCES BEARING INTEREST.	..	3,02,39,900	..	37,60,000
Total—IV ..	..	3,02,39,900	..	37,60,000
V. Schemes to be met from the Village Reconstruction and Harijan Uplift Fund.				
DEMAND XI—DISTRICT ADMINISTRATION AND MISCELLANEOUS	2,200	1,800	2,200	1,800
DEMAND XXIII—LABOUR INCLUDING FACTORIES AND HARIJAN UPLIFT	5,21,000	7,61,300	4,92,000	7,61,300
Total ..	5,26,200	7,63,100	4,94,200	7,63,100
<i>Deduct</i> —Additional Revenue	— 300	..	— 300	..
Net Expenditure debitablc to the Fund ..	5,25,900	7,63,100	4,93,900	7,63,100
	12,89,000		12,57,000	
Grand Total—Net Expenditure debitablc to Capital, Debt and Deposit Heads (III to V).	5,28,200	5,80,72,900	4,95,400	1,98,34,300

(B) ADDITIONAL REVENUE ANTICIPATED FROM SCHEMES INVOLVING NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1950-51

Schemes yielding additional revenue.

Item number	Description of the scheme.	Ultimate revenue		Revenue in 1950-51.	
		Recurring.	Non recurring.	Recurring.	Non- recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
X. FOREST.					
1	Transfer of the management of the panchayat forests in the Guntur, Krishna and Chittoor districts to the Forest Department.	73,200	..	67,100	..
2	Construction of a road from Thalabetta to Madeswaranmalai temple enclosure in Ramapuram range of Kollegal division.	2,800	73,500	..	73,500
	Total	76,000	73,500	67,100	73,500
XXVI EDUCATION.					
3	Opening of the higher forms in certain existing Government Secondary School for Girls.	3,800	..	3,800	..
4	Opening of new courses in the Government Arts College, Madras, Mount Road	10,500	..	5,400	..
5	Opening of Natural Science course in the Intermediate class in the Government College, Cuddapah.	4,300	..	2,200	..
6	Opening of Psychology course in the Queen Mary's College, Madras.	2,200	..	1,100	..
7	Affiliation in Biology in the Intermediate class in the Government College for Women, Guntur.	2,500	..	2,500	..
8	Opening of new courses in the Government Victoria College, Palghat.	18,700	..	9,400	..
9	Opening of new courses in the Government College, Coimbatore.	23,000	..	11,500	..
10	Opening of group II—Mathematics in the B.A. Course in the Government College, Mangalore.	6,600	..	3,300	..
	Total ..	71,900	..	39,200	..
XXIX. AGRICULTURE.					
11	Scheme for the breeding of unirrigated Cambodia cotton in Madras Province.	..	53,200	..	11,500
	Total ..	..	53,200	..	11,500
	Grand Total ..	1,47,900	1,26,700	1,06,300	85,000
P-II. DEPOSITS—VILLAGE RECONSTRUCTION AND HARIJAN UPLIFT FUND.					
12	Opening of Poultry and Animal Husbandry units in Tirumangalam and Dendalur firkas.	300	..	300	..
	Total ..	300	..	300	..

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51

Schemes debitabte to the Revenue Account.

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non- recurring.	Recurring	Non- recurring.
		(3) RS.	(4) RS.	(5) RS.	(6) RS.
DEMAND I—LAND REVENUE					
7. LAND REVENUE.					
*1	Extension of the Scheme of house-rent allowance to subordinates employed in offices situated outside Municipal limits.	800	..	700	..
	Total—Demand I ..	800	..	700	..
DEMAND IV—FOREST.					
10. FOREST.					
P 2	Transfer of the management of the panchayat forests in Guntur, Krishna and Chittoor Districts to the Forest Department	(a) 87,300	(a) 500	(a) 66,700	(a) 500
3	Construction of a road from Thalabetta to Madeswarannmalai temple enclosure in Ramapuram Range of Kollegal Division..	(b) 1,000	(b) 98,000	..	(b) 98,000
4	Transfer of two Board Elementary Schools at Komitteri and Jamnamaruthur in North Arcot district to the Forest Department	1,900	800	1,800	800
*5	Extension of the scheme of house rent allowance to subordinates employed in offices situated outside the Municipal limits	700	..	600	..
	Total—Demand IV ..	90,900	99,300	69,100	99,300
DEMAND V—REGISTRATION.					
11. REGISTRATION.					
*6	Extension of the scheme of house rent allowance to subordinates employed in offices situated outside the Municipal limits	700	..	600	..
	Total—Demand V ..	700	..	600	..
DEMAND VI—MOTOR VEHICLES ACTS.					
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.					
7	Amalgamation and reconstitution of the existing jurisdictions into 13 transport officers' ranges	36,300	..	30,300	..
	Total—Demand VI ..	36,300	..	30,300	..
DEMAND VII—GENERAL SALES TAX AND OTHER TAXES AND DUTIES.					
13. OTHER TAXES AND DUTIES.					
8	Bifurcation of Visakhapatnam district and employment of additional staff	17,400	..	12,100	..
9	Bifurcation of Mathurai district and employment of additional staff	17,100	..	13,100	..
	Total—Demand VII ..	34,500	..	25,200	..
DEMAND IX—HEADS OF STATES, MINISTERS AND HEADQUARTERS STAFF.					
25. GENERAL ADMINISTRATION.					
*10	Extension of the Scheme of house rent allowance to subordinates employed in offices situated outside the Municipal limits	400	..	400	..
	Total—Demand IX ..	400	..	400	..

P = Post-war Reconstruction.

(a) A sum of Rs. 73,200 per annum in ultimate and Rs. 67,100 in 1950-51 will be realized as revenue from this scheme and will be credited to the head "X. Forest".—See item 1 in section (B) of this Appendix.

(b) A sum of Rs. 2,800 recurring and Rs. 73,500 non-recurring in ultimate and Rs. 73,500 non-recurring in 1950-51 will be realized as revenue from this scheme and will be credited to the head "X. Forest".—See item 2 in section (B) of this Appendix.

* This is a comprehensive scheme for which provision is included under the Demands I, IV, V, IX, XII, XV, XVI, XVII, XIX, XXVIII and XXXIII.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to the Revenue Account—*cont.*

Item number.	Description of the scheme	Ultimate cost.		Cost in 1950-51.	
		Recurring. (3)	Non recurring. (4)	Recurring. (5)	Non- recurring. (6)
		RS.	RS.	RS.	RS.
DEMAND XI—DISTRICT ADMINISTRATION AND MISCELLANEOUS.					
25. GENERAL ADMINISTRATION.					
11	Opening of Poultry and Animal Husbandry units in Tirumangalam and Dendalur firkas	(a) 2,200	(a) 1,800	(a) 2,200	(a) 1,800
12	Construction of quarters for the staff of the agricultural farm at Ambalavoyal, Wynaad .. .. .	..	40,000	..	40,000
	<i>Deduct</i> —Cost of items to be met from the Village Reconstruction and Harijan Uplift Fund	— 2,200	— 1,800	— 2,200	— 1,800
	Total—Demand XI ..	..	40,000	..	40,000
DEMAND XII—ADMINISTRATION OF JUSTICE.					
27. ADMINISTRATION OF JUSTICE.					
13	Appointment of a second additional Judge to the City Civil Court, Madras .. ..	..	12,200	..	10,500
14	Appointment of an additional Subordinate Judge in the Sub-Court, Salem .. ..	..	11,600	..	7,800
15	Appointment of a second additional Sub- ordinate Judge to the Sub-Court, Tiruchirappalli	11,600	..	8,000	..
16	Appointment of a second additional District Munsif to the District Munsif's Court, Coimbatore, and additional District Munsifs to each of the District Munsifs' Courts, Erode and Gobichettipalayam ..	..	15,800	..	10,300
17	Appointment of an additional Subordinate Judge to the Sub-Court, Tirunelveli ..	..	6,900	..	5,700
18	Appointment of an additional District Munsif at Poonamallee and Kanchee- puram .. .. .	..	7,400	..	5,600
19	Appointment of an additional Subordinate Judge to the Sub-Court, Eluru, and an additional District Munsif to each of the District Munsifs' Courts at Kovvur and Tanuku .. .. .	..	27,400	..	18,300
20	Establishment of a temporary Sub-Court at Anantapur .. .. .	..	8,700	..	7,000
21	Appointment of an additional District Munsif to the District Munsif's Court, Narasaraopet, and a second addi- tional District Munsif to the District Munsif's Court, Ongole .. .. .	..	14,600	..	9,200
22	Appointment of an additional District Munsif to the District Munsif's Court, Taliparamba .. .. .	..	5,600	..	3,900
23	Appointment of a second additional District Munsif to the District Munsif's Court, Pudukkottai .. .. .	..	9,400	..	5,300
	Demand—Total XII ..	11,600	1,19,600	8,000	83,600
DEMAND XIII—JAILS.					
28. JAILS AND CONVICT SETTLEMENTS.					
24	Provincialization of the institutions under the Madras Children Aid Society ..	8,200	..	5,900	..
25	Creation of leave reserve of probation officers	10,400	..	7,400	..

* The cost of this item will be met from the Village Reconstruction and Harijan Uplift Fund.

(a) A sum of Rs. 800 per annum (recurring) will be realized as revenue from this Scheme and will be credited to the "Village Reconstruction and Harijan Uplift Fund, Madras"—See item 12 in section (B) of this Appendix.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to the Revenue Account—*cont.*

Item number.	Description of the scheme	Ultimate cost		Cost in 1950-51.	
		Recurring (3) RS.	Non-recurring (4) RS.	Recurring. (5) RS.	Non-recurring. (6) RS.
(1)	(2)				
DEMAND XIII—JAILS— <i>cont.</i>					
26. JAILS AND CONVICT SETTLEMENTS— <i>cont.</i>					
26	Appointment of additional District Probation Officers	10,400	..	7,400	..
27	Reclassification of sub-jails at Tanjore and Saidapet	2,500	..	2,000	..
28	Extension of the scheme of house rent allowance to subordinates employed in offices situated outside the Municipal limits	13,500	..	12,400	..
Total—Demand XIII		45,000	..	35,100	..
DEMAND XIV—POLICE					
29. POLICE					
29	Purchase of an additional van for the Provincial Vigilance Officer, Madras, for transport of inmates to hospitals and courts (<i>see also item 186</i>)	7,100	7,300	2,800	7,300
30	Reorganization of the Madras Finger-print Bureau at Vellore	13,400	..	13,100	..
31	Enhancement of clothing allowance to District and Special Branch Constables ..	3,600	..	3,600	..
32	Employment of additional staff in District Police Offices	1,16,000	..	80,000	..
33	Employment of additional staff for vacancy reserve in District Armed Reserves ..	12,300	..	12,300	..
34	Opening of a Prohibition Station at Velayudhampalayam and employment of staff	10,000	200	9,800	200
35	Formation of three additional tear smoke squads	15,400	54,000	15,400	54,000
Total—Demand XIV		1,74,400	61,500	1,37,900	61,500
DEMAND XV—EDUCATION					
36. SCIENTIFIC DEPARTMENTS.					
36	Grants to Museum Association of India ..	300	..	300	..
Total		300	..	300	..
37. EDUCATION					
P. 37	Opening of four new Government basic training schools and conversion of ten Government training schools into basic training schools in 1950-51	2,60,000	70,000	1,30,000	70,000
P. 38	Deputation of teachers for re-training in basic education .. .. .	..	1,48,400	..	1,21,300
P. 39	Stipendiary grant to basic training schools under private management	2,42,000	..	1,61,300	..
P. 40	Additional staff for the Government basic training schools at Palayad and Maipadi ..	8,400	..	3,900	..
P. 41	Payment of teaching grant to the basic training schools under private managements	21,000	..	21,100	..
P. 42	Agricultural contingencies for basic training schools	33,500	..	33,500	..
P. 43	Supply of equipment for basic training schools .. .. .	..	1,50,000	..	1,50,000
P. 44	Additional staff for basic training schools ..	1,08,900	..	47,100	..
P. 45	Payments of grants to local bodies and private agencies for the construction of buildings for basic schools .. .. .	..	2,00,000	..	2,00,000
P. 46	Equipment grant to aided basic training schools .. .. .	..	2,500	..	2,500

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to the Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring. (3) RS.	Non- recurring. (4) RS.	Recurring. (5) RS.	Non- recurring. (6) RS.
DEMAND XV—EDUCATION— <i>cont.</i>					
37. EDUCATION— <i>cont.</i>					
P. 47	Equipment grant to aided basic training schools .. .. .	..	20,000	..	20,000
48	Teaching grant in respect of special pay to teachers in nursery schools who possess nursery trained teacher's certificate ..	600	..	600	..
49	Grants to the District Board, Chingleput, for a nursery school	1,500	..	1,500	..
50	Opening of elementary schools in the Scheduled areas (Agency tracts)	8,600	11,600	5,400	11,600
51	Equipment grant to aided elementary schools in Scheduled areas (Agency tracts).	..	300	..	300
52	Teaching grants to aided secondary schools under private management	78,500	..	78,500	..
53	Teaching grants to secondary schools under local bodies	1,93,000	..	1,93,000	..
54	Subsidies to local bodies for equipment of secondary schools .. .. .	..	1,14,000	..	1,14,000
55	Subsidies to local bodies for the construction of buildings for secondary schools for boys and girls .. .. .	..	1,01,000	..	70,000
56	Opening of higher forms in certain existing Government secondary schools for girls..	(a) 10,700	5,300	(a) 5,100	5,300
57	Deputation of teachers for training in Government Museum, Madras .. ..	..	27,100	..	3,600
58	Introduction of bifurcated courses in 26 secondary schools	42,900	1,45,300	6,800	1,45,300
59	Recognition of expenditure on refresher courses for teaching grant	50,000	..	50,000	..
60	Training course for teachers for teaching "Home Craft" in Forms I to III of secondary schools for girls .. ..	..	24,500	..	24,500
61	Opening of classes for the training of Pandits and Munshis in Sanskrit and Urdu	6,600	300	3,900	300
62	Organization of short training courses in "Citizenship" for headmasters and other teachers in secondary schools and for trainees in the training institutions ..	..	15,000	..	15,000
63	Equipment grant to non-government secondary and special schools .. ..	..	1,32,700	..	1,32,700
64	Grants for construction and acquisition of buildings for secondary and special schools under private managements ..	..	9,99,600	..	3,10,000
65	Grants for the education of defective children and private Hindustani Vidyalayas	11,200	..	11,200	..
66	Building and equipment grants to the Municipal Deaf and Dumb Schools at Coimbatore and Karaikudi for conversion into residential ones .. .. .	..	8,300	..	8,300
67	Teaching grants to secondary schools under private management	4,00,000	..	..	..
68	Grants to Natana Niketan, Madras ..	3,000	..	2,500	..
69	Direct grants to non-Government European secondary, primary and special schools .. .. .	..	68,600	..	68,600
70	Teaching grants to new special schools opened or recognized during 1949-50 ..	..	16,500	..	16,500

P = Post-war Reconstruction.

(a) A sum of Rs. 6,800 per annum recurring both in ultimate and in 1950-51 will be realized as revenue from this scheme and credited to the head "XXVI. Education."—See item 3 in Section (B) of this Appendix.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*Schemes debitabte to the Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		(3) RS.	(4) RS.	(5) RS.	(6) RS.
(1)	(2)				
DEMAND XV—EDUCATION— <i>cont.</i>					
37. EDUCATION— <i>cont.</i>					
71	Grants to Y.M.C.A. College of Physical Education, Saidapet .. .. .	..	5,800	..	5,800
72	Grants and subsidies to private managements and local bodies for construction of elementary school buildings .. ..	..	6,29,600	..	6,29,600
73	Equipment grant to aided elementary schools .. .. .	..	36,000	..	36,000
74	Assessment of grant for teaching with Vidwan qualification employed in higher elementary schools for teaching languages.	2,900	..	2,900	..
75	Building grants for panchayat schools ..	..	20,000	..	20,000
76	Provident Fund for panchayat school teachers	20,000	..	..	..
77	Training course in Crafts for teachers employed in secondary schools in the City .. .. .	..	4,300	..	4,300
78	Grants to Boy Scouts and Girl Guides Movements .. .. .	..	21,000	..	21,000
79	Payment of stipends to candidates undergoing lower grade training in physical education in the Y.M.C.A. College ..	5,400	..	5,400	..
80	Starting of special classes for men teachers during the summer vacation of 1950 ..	..	9,200	..	9,200
81	Appointment of additional supervising staff and training of 25 physical education teachers in the Y.M.C.A. College ..	14,500	9,400	9,100	9,400
82	Deputation of candidates for physical training for employment in Government Training Schools	15,000	..	15,000	..
83	Lump-sum provision for playground for secondary and elementary schools ..	..	1,15,000	..	1,15,000
84	Courses for adults in social service ..	..	2,100	..	2,100
85	Binding arrangements in the Government Oriental Manuscripts Library, Madras ..	1,600	400	1,300	400
86	Grants for public libraries .. .. .	..	1,00,000	..	1,00,000
87	Revision of the scales of pay of the staff of the Government Oriental Manuscripts Library, Madras	8,000	..	3,300	..
88	Establishment of children's libraries ..	1,200	10,500	900	10,500
89	Teaching grants to aided colleges ..	30,000	..	30,000	..
90	Building grants to non-Government Arts Colleges (provision of gas tanks for laboratories of three aided colleges) ..	..	30,000	..	30,000
91	Building grants to non-Government Arts and Professional Colleges .. ..	..	4,45,600	..	4,45,600
92	Equipment grant to non-Government Arts and Professional Colleges .. ..	..	1,13,800	..	1,13,800
93	Grants to non-Government Arts Colleges for scholarship	20,000	..	20,000	..
94	Payment of teaching grant to five additional training colleges and one Basic Training College under private management	1,59,100	75,000	29,000	75,000
95	Payment of boarding grants to the Indian Orphanages and Boarding Homes ..	19,500	..	19,500	..
96	Opening of new courses in the Government Arts College, Madras (Mount Road) ..	(a) 3,300	4,300	(a) 1,600	2,000

(a) A sum of Rs. 10,800 recurring in ultimate and Rs. 5,400 recurring in 1950-51 will be realized as revenue from this scheme and will be credited to the head "XXVI. Education."—See item 4 in section (E) of this Appendix.

**(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—cont.**

Schemes debitabte to the Revenue Account—cont.

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		(3) RS.	(4) RS.	(5) RS.	(6) RS.
DEMAND XV—EDUCATION—cont.					
37. EDUCATION—cont.					
97	Affiliation in Arabic under Part II of the B.A. (Pass) degree course in the Government Brennen College, Tellicherry ..	100	500	..	500
98	Opening of Natural Science course in the Intermediate in the Government College, Cuddapah	(a) 9,100	18,300	(a) 2,700	18,300
99	Opening of Psychology under Part III of the Intermediate course, etc., in the Queen Mary's College, Madras	(b) 4,000	1,900	(b) 1,200	1,400
100	Affiliation in Part III Biology in the Intermediate course in the Government College for Women, Guntur	(c) 5,300	12,000	(c) 2,600	6,000
101	Employment of additional staff in the Engineering College, Guindy	8,800	..	4,900	..
102	Provision for Hindi under Part II of the Intermediate course in the Government Arts Colleges	13,800	4,000	4,500	4,000
103	Opening of new courses in the Government Victoria College, Palghat	(d) 33,100	23,800	(d) 8,000	15,000
104	Opening of new courses in the Government College, Coimbatore	(e) 45,700	24,800	(e) 12,500	24,800
105	Opening of Group II—Mathematics with Physics subsidiary in the B.A. course in the Government College, Mangalore ..	(f) 4,000	10,000	..	10,000
106	Improvements to workshop in the Teachers' College, Saidapet	32,800	8,000	31,300	8,000
107	Purchase of projectors, etc., for the training colleges for Visual Education ..	..	10,300	..	10,300
108	Employment of resident Tutors or Assistant Lecturers in the hostels of Government Arts and Professional Colleges	5,600	..	3,600	..
P 109	Increasing the number of scholarships in the Engineering College, Anantapur	2,000	..	2,000	..
110	Grant to the Madras University for starting a department of Hindi	3,000	..	2,800	..
111	Grant to the Andhra University for land acquisition .. .. .	..	2,00,000	..	2,00,000
112	Grant to the Andhra University for bringing the laboratories up to date ..	..	2,00,000	..	2,00,000
113	Grant to the Madras University for the opening of a department of Legal Studies and the expansion of the existing departments	1,42,800	1,16,000	95,200	1,16,000
114	Increase in the number of Junior Superintendents, Grade I, in the office of the Director of Public Instruction ..	2,300	..	2,000	..
115	Bifurcation of educational districts ..	38,800	6,000	27,100	6,000
116	Improvement of educational facilities for children in the Laccadive and Amindivi Islands	39,200	900	25,600	900

(a) A sum of Rs. 4,300 recurring in ultimate and Rs. 2,300 recurring in 1950-51 will be realized as revenue from this scheme and will be credited to the head "XXVI. Education."—See item 5 in section (B) of this Appendix.

(b) A sum of Rs. 2,200 recurring in ultimate and Rs. 1,100 recurring in 1950-51 will be realized as revenue from this scheme and will be credited to the head "XXVI. Education."—See item 6 in section (B) of this Appendix.

(c) A sum of Rs. 2,500 per annum recurring both in ultimate and in 1950-51 will be realized as revenue from this scheme and credited to the head "XXVI. Education."—See item 7 in section (B) of this Appendix.

(d) A sum of Rs. 18,700 recurring in ultimate and Rs. 9,400 recurring in 1950-51 will be realized as revenue from this scheme and credited to the head "XXVI. Education."—See item 8 in section (B) of this Appendix.

(e) A sum of Rs. 23,000 recurring in ultimate and Rs. 11,500 recurring in 1950-51 will be realized as revenue from this scheme and credited to the head "XXVI. Education."—See item 9 in section (B) of this Appendix.

(f) A sum of Rs. 6,600 recurring in ultimate and Rs. 3,300 recurring in 1950-51 will be realized as revenue from this scheme and credited to the head "XXVI. Education."—See item 10 in section (B) of this Appendix.

P = Post-war Reconstruction.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to the Revenue Account—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		(3) RS.	(4) RS.	(5) RS.	(6) RS.
DEMAND XV—EDUCATION— <i>cont.</i>					
37. EDUCATION— <i>cont.</i>					
117	Expansion of the Adult Education Scheme	57,000	..	28,500	..
118	Grant-in-aid to the Annamalai University for the College of Engineering Technology	1,50,000	..	1,50,000	..
119	Extension of the scheme of house-rent allowance to subordinates employed in offices situated outside municipal limits.	4,100	..	3,800	..
	Total—37. Education ..	23,82,400	45,29,600	13,01,700	37,40,700
	Total—Demand XV.	23,82,700	45,29,600	13,02,000	37,40,700
DEMAND XVI—MEDICAL.					
38. MEDICAL.					
120	Institution of Fellowships and Scholarships in Physiology, Bio-chemistry and Pharmacology in the Medical Colleges ..	9,900	..	9,900	..
121	Conversion of certain posts of Civil Assistant Surgeons into those of Clinical Tutors or Assistants	4,300	..	4,000	..
122	Measures for the prevention of Leprosy in the Shuva village, South Kanara district.	1,900	1,000	1,400	1,000
123	Payment of maintenance and building grants to the Rajaji Tuberculosis Sanatorium, Tiruchirappalli	5,000	2,11,600	5,000	1,90,400
124	Payment of building grant to Visrantipuram Tuberculosis Sanatorium, Rajahmundry, towards the construction of additional buildings .. .. .	..	1,12,500	..	54,000
125	Creation of four posts of men nurses, Grade I	12,200	1,400	9,600	1,400
126	Additional staff for the X-Ray department, Government Stanley Hospital	2,200	..	1,600	..
127	Payment of subsidies to medical practitioners and midwives in rural dispensaries of modern medicine	5,500	..	5,100	..
128	Additional staff for the out-patients department of the Government Stanley Hospital, Madras	25,700	..	20,300	..
129	Development of occupational therapies in the Mental Hospital, Madras .. ..	..	10,000	..	10,000
130	Increase of bed-strength and employment of additional staff in the Headquarters Hospital, Kakinada	1,13,400	56,400	40,900	28,200
131	Employment of Additional Civil Assistant Surgeons, Class II, in the Tuberculosis department of the King George Hospital, Visakhapatnam	3,300	..	2,100	..
132	Payment of subsidies to medical practitioners and midwives in rural dispensaries of indigenous medicine	28,300	..	26,000	..
133	Grants to the district boards and municipal councils for the construction of medical buildings, improvements to certain medical institutions and equipment, etc.	..	36,200	..	32,800
134	Employment of additional electrical staff in the King George Hospital, Visakhapatnam	3,500	..	2,400	..
135	Appointment of additional nursing staff for employment in the Pediatric department in the Government General Hospital, Madras	4,100	1,100	3,200	1,100

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitabte to the Revenue Account—cont.

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
DEMAND XVI—MEDICAL—<i>cont.</i>					
38. MEDICAL— <i>cont.</i>					
136	Employment of additional Civil Assistant Surgeons, Class I, in the Ophthalmic department of the King George Hospital, Visakhapatnam	5,300	..	3,600	..
137	Grant to the Chingleput District Board for the construction of a building to the Local Fund Ayurvedic Dispensary, Walajabad .. .. .	..	4,900	..	4,900
138	Grant for the construction of a Maternity Hospital at Omandur, Tiruchirappalli district .. .. .	..	69,500	..	62,600
139	Employment of one nurse and one female toti in the Government Hospital, Srivilliputtur	2,800	400	2,000	400
140	Grants to the District Boards for the payment of enhanced rates of subsidy to rural medical practitioners and midwives (<i>see also item 238</i>) ..	.	8,800	..	8,800
141	Grants to the Sri Venkateswara Ayurveda Kalasala and Dharma Vaidyasala Sangam, Vijayavada	1,500	..	1,500	..
142	Grant for the publication of Tamil edition of "Sarangadhara Samhita" by Pandit Doraiswami Ayyangar .. ..	..	1,000	..	1,000
143	Starting of mobile Kala-Azar Treatment Unit in Ramnad district	8,400	11,000	7,100	11,000
144	Purchase of a high-powered X-ray unit for the Headquarters Hospital, Mangalore.	..	25,000	..	25,000
145	Construction of two temporary sheds and employment of additional staff in the Government Pentland Hospital, Vellore (<i>see also item 198</i>)	7,400	3,700	..	..
* 146	Extension of the scheme of house-rent allowance to subordinates employed in offices situated outside Municipal limits.	500	..	400	..
	Total—Demand XVI ..	2,45,200	5,54,500	1,46,100	4,32,600
DEMAND XVII—PUBLIC HEALTH.					
29. PUBLIC HEALTH.					
147	Maintenance grant to the maternity and child-welfare centres to be newly opened by the local bodies	40,700	..	..	..
148	Maintenance grant to the local bodies for appointment of general trained nurses for maternity and child-welfare ..	2,700	..	..	..
149	Grant to Guntur Municipality for anti-malarial and anti-mosquito operations ..	..	13,500	..	13,500
150	Grant to Coimbatore Municipality for anti-mosquito operations .. .. .	..	10,100	..	10,100
151	Grant to the Tiruvettipuram Panchayat Board, North Arcot district, for anti-filarial measures .. .. .	..	1,500	..	1,500
152	Grant to the Corporation of Madras for the Slaterpuram Drainage Scheme ..	..	14,000	..	14,000
153	Employment of additional staff in the Experimental Filter Station at Madras..	3,800	..	1,900	..
154	Provision of vans for propaganda and epidemic work	25,000	33,500	25,000	33,500
	Total—Demand XVII ..	72,200	72,600	28,900	72,600

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*
Schemes debitabte to the Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.
DEMAND XVIII—AGRICULTURE.					
40. AGRICULTURE.					
155	Scheme for the breeding of unirrigated Cambodia cotton in Madras Province ..	..	(d) 65,200	..	(d) 13,900
156	Establishment of an Agricultural Research Station in West Godavari district for work on deep water paddies ..	..	77,700	..	16,600
157	Acquisition of lands for the Millet Breeding Station at Narasapatnam ..	..	20,000	..	20,000
158	Scheme for the extension of soil survey in Ceded districts in connexion with fruit cultivation ..	38,200	4,000	13,800	3,000
P. 159	Expansion of the Co-ordinated Crop Weather Scheme ..	22,800	400	14,900	400
* 160	Extension of the scheme of house-rent allowance to subordinates employed in offices situated outside the municipal limits ..	1,100	..	1,000	..
	Total—Demand XVIII ..	62,100	1,67,300	29,700	53,900
DEMAND XIX—VETERINARY.					
41. VETERINARY.					
161	Scheme for the investigation of diseases of poultry ..	11,900	..	8,500	..
P. 162	Appointment of Veterinary and Live-stock Inspectors ..	1,16,400	5,000	61,600	5,000
163	Purchase of refrigerators for the district veterinary hospitals and the Madras Veterinary College ..	..	24,600	..	24,600
* 164	Extension of the scheme of house-rent allowance to subordinates employed in offices situated outside the municipal limits ..	700	..	600	..
	Total—Demand XIX ..	1,29,000	29,600	70,700	29,600
DEMAND XX—CO-OPERATION.					
42. CO-OPERATION.					
165	Bifurcation of East Godavari district into two Deputy Registrars' circles and employment of staff ..	5,600	..	5,600	..
166	Organization of a coir-making co-operative society at Ullal in South Kanara district ..	2,200	4,100	2,200	4,100
167	Grant of subsidy to the Palayoor Coir Workers' Co-operative Society in Malabar district ..	..	4,200	..	4,200
168	Poultry-farming through feeder societies of the Madras Co-operative Milk Supply Union ..	..	16,200	..	4,200
	Total—Demand XX ..	7,800	24,500	7,800	12,500
DEMAND XXI—INDUSTRIES.					
42. CO-OPERATION—COTTAGE INDUSTRIES.					
169	Increase of stipends to students in the Government Coir School at Beypore ..	2,400	..	2,200	..
43. INDUSTRIES AND SUPPLIES—INDUSTRIES.					
170	Grants in aid to aided industrial schools in the Province ..	..	13,900	..	13,900
171	Conversion of one Arm-strong steam engine driven drill into Diesel engine driven drill. ..	..	9,500	..	9,500
P. 172	Additional staff for the eight Polytechnics in the Province ..	37,200	..	18,600	..
	Total—Demand XXI ..	39,600	23,400	20,800	23,400

P = Post-War reconstruction.

(d) A sum of Rs. 53,200 (non-recurring) in ultimate and Rs. 11,500 (non-recurring) in 1950-51 will be realized as revenue from this scheme and credited to the head "XXIX, Agriculture"—See item 11 in section (B) of this Appendix.

* This is a comprehensive scheme for which provision is included under the Demands I, IV, V, IX, XII, XV, XVI, XVIII, XIX, XXVII and XXXIII.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to the Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
		(3) RS.	(4) RS.	(5) RS.	(6) RS.
(1)	(2)				
DEMAND XXII—CINCHONA AND FISHERIES.					
43. INDUSTRIES AND SUPPLIES—FISHERIES.					
173	Opening of VI standard and appointment of additional staff in Fisheries School at Kanhangad, South Kanara district ..	700	500	400	500
174	Opening of VII standard and appointment of additional staff in Fisheries School at Polippu, South Kanara district	1,000	600	600	600
175	Opening of a Fisheries School at Manchaneelapeta in Tekkali taluk, Visakhapatnam district	1,900	800	1,300	800
176	Opening of a new school at Kalakurru village in Eluru taluk, West Godavari district	1,700	600	1,100	600
177	Opening of VI standard and appointment of additional staff in the Fisheries School at Kadavanad	1,800	500	1,000	500
P. 178	Appointment of additional staff and purchase of equipment for the Fisheries Technological Station, Kozhikode ..	4,300	20,000	2,900	20,000
	Total—Demand XXII ..	11,400	23,000	7,300	23,000
DEMAND XXIII—LABOUR INCLUDING FACTORIES AND HARIJAN UPLIFT.					
47. MISCELLANEOUS DEPARTMENTS.					
* 179	Sanction of boarding grants to pupils studying in Basic schools	27,000	..	1,500	..
* 180	Introduction of visual education in the schools under the control of the Harijan Welfare Department	4,000	1,100	4,000	1,100
* 181	Starting of hostels by the Government for the benefit of Harijans	20,900	2,200	17,000	2,200
* 182	Additional boarding grants for Harijan hostels	3,40,300	..	3,40,300	..
† 183	Extension of the activities of the Harijan Welfare Department, such as opening of new schools, construction of school buildings, etc.	1,25,600	12,00,000	1,25,600	12,00,000
* 184	Provision of street lighting for the Harijan colonies in Madras City .. .. .	..	39,000	..	39,000
* 185	Appointment of additional staff for the Kallar School, Mathurai district ..	6,200	19,000	3,600	19,000
	Deduct—Cost of schemes to be met from the Village Reconstruction and Harijan Uplift Fund	— 5,24,000	— 7,61,300	— 4,92,000	— 7,61,300
	Total—Demand XXIII ..	..	5,00,000	..	5,00,000
DEMAND XXIV—MISCELLANEOUS DEPARTMENTS.					
47. MISCELLANEOUS DEPARTMENTS.					
186	Purchase of an additional van for Provincial Vigilance Officer, Madras, for transport of inmates to hospitals and Courts (see also item 29)	900	8,000	800	8,000
	Total—Demand XXIV ..	900	8,000	800	8,000

P.—Post-War reconstruction.

* Cost of this item will be met from the Village Reconstruction and Harijan Uplift Fund.

† The cost of this scheme except for Rs. 5 lakhs relating to backward classes will be met from the Village Reconstruction and Harijan Uplift Fund.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to the Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring	Recurring.	Non-recurring.
(1)	(2)	(3)	(4) RS.	(5)	(6) RS.
DEMAND XXV—CIVIL WORKS—WORKS.					
50. CIVIL WORKS—BUILDINGS—EDUCATION.					
187	Construction of an upper floor to the existing building of the Government Middle School for Girls, Proddatur .. .. .	..	30,000	..	30,000
188	Construction of two additional class rooms for the Government High School for Girls, Mayuram .. .. .	..	11,000	..	11,000
189	Construction of an additional block of five class rooms for the Government Secondary and Training School for Women, Cannanore .. .. .	..	53,000	..	53,000
190	Improvements to the buildings of the Government Secondary and Training School for Women, Cuddapah .. .. .	..	19,700	..	19,700
191	Construction of buildings for the Government College for Women, Guntur ..	..	5,00,000	..	2,00,000
192	Extension to the Survey Stores and Hydraulic Engineering Laboratories in the Engineering College, Guindy .. ..	..	46,500	..	46,500
193	Construction of a first floor over the existing science block in the Government Victoria College, Palghat .. .. .	..	48,800	..	48,800
	Total—Education ..	..	7,09,000	..	4,09,000
50. CIVIL WORKS—BUILDINGS—MEDICAL.					
194	Improvements to Government Women and Children Hospital, Kozhikode .. ..	..	22,000	..	22,000
					(a)— 2,200
195	Construction of a compound wall in the Headquarters Hospital, Chittoor ..	..	12,000	..	12,000
					(a)— 1,200
196	Construction of quarters for the Woman Medical Officer, Government Hospital, Kotagiri .. .. .	..	19,400	..	19,400
P. 197	Acquisition of land for the Mathurai Medical College Scheme .. .. .	..	1,59,400	..	1,59,400
198	Construction of two temporary sheds in the Government Pentland Hospital, Vellore (see also item 145) .. .. .	..	7,400	..	..
	Total—Medical ..	..	2,20,200	..	2,09,400
50. CIVIL WORKS—BUILDINGS—VETERINARY.					
199	Improvement to the Veterinary and Biological Research Institute, Ranipet ..	..	71,400	..	64,300
	Total—Veterinary ..	..	71,400	..	64,300
50. CIVIL WORKS—BUILDINGS—CIVIL WORKS.					
200	Improvements to the State Guest House in the Government House Estate, Mount Road, Madras .. .. .	..	11,000	..	11,000
	Total—Civil Works ..	..	11,000	..	11,000
50. CIVIL WORKS—COMMUNICATIONS.					
P. 201	Road Development Schemes other than National Highways .. .. .	..	53,71,000	..	5,29,000
	Total—Communications ..	..	53,71,000	..	5,29,000

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to the Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
	(1)	(2) RS.	(4) RS.	(5) RS.	(6) RS.
DEMAND XXV—CIVIL WORKS—					
WORKS—<i>cont.</i>					
50. CIVIL WORKS—MISCELLANEOUS.					
20. Construction of dykes in the West Coast, in Fort Cochin, for prevention of sea erosion.	3,85,000	..	1,00,000
Total—Miscellaneous	3,85,000	..	1,00,000
50. CIVIL WORKS—REPAIRS.					
203 Transfer of certain roads from the control of the local bodies to the Highways department	1,24,300	..	1,24,200	..
Total—Repairs	1,24,300	..	1,24,200	..
Total—Demand XXV	1,24,300	67,67,600	1,24,200	13,22,700
DEMAND XXVII—CIVIL WORKS—					
GRANTS-IN-AID.					
50. CIVIL WORKS—GRANTS-IN-AID.					
204 Grants to local bodies for village communi- cations	5,00,000	..	4,50,000
P. 205 Grants to local bodies for new road works under the Post-war Development pro- gramme	35,00,000	..	31,50,000
206 Grants to local bodies for improved sur- facing of roads	7,45,000	..	7,45,000
Total—Demand XXVII	47,45,000	..	43,45,000
DEMAND XXVIII—ELECTRICITY.					
XLI—RECEIPTS FROM ELECTRICITY SCHEMES— WORKING EXPENSES.					
*207 Extension of the scheme of house-rent allowance to subordinates employed in offices situated outside the municipal limits	4,000	..	3,700	..
Total—Demand XXVIII	4,000	..	3,700	..
DEMAND XXXII—MISCELLANEOUS.					
57. MISCELLANEOUS.					
208 Grants to local bodies to enable them to wipe off deficits caused by the payment of dearness allowance at Government rates	10,00,000	..	10,00,000
Total—Demand XXXII	10,00,000	..	10,00,000
DEMAND XXXIII—ROAD TRANSPORT					
SCHEMES.					
XLVI-A—RECEIPTS FROM ROAD TRANSPORT SCHEMES—WORKING EXPENSES.					
*209 Extension of the scheme of house-rent allowance to subordinates employed in offices situated outside the municipal limits	2,600	..	2,400	..
Total—Demand XXXIII	2,600	..	2,400	..
Grand Total—Expenditure on Revenue Account.		34,76,400	1,87,65,500	20,49,700	1,18,48,400
		2,22,41,900		1,38,98,100	

P = Post-war Reconstruction.

* This is a Comprehensive Scheme for which provision is included under the Demands I, IV, V, IX, XIII, XV, XVI, XVIII, XIX, XXVIII and XXXIII.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to Capital Expenditure outside the Revenue Account.

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
DEMAND XXXV—CAPITAL OUTLAY ON IRRIGATION.					
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
P. 210	Employment of nursing staff in the Tunabhadra Project hospitals at Hospet and Bhairadevanahalli	2,300	100	1,500	100
F. 211	Lump-sum provision for Grow More Food Irrigation Schemes .. .. .	..	60,00,000	..	60,00,000
F. 212	Tank Restoration and Improvements to Tanks and Channels, etc. .. .. .	..	10,00,000	..	10,00,000
213	Construction of a new Railway line from Kirron to the Ramapadasagar dam site .. .. .	..	66,700	..	66,700
	Total—Demand XXXV ..	2,300	70,67,100	1,500	70,67,100
DEMAND XXXVI—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.					
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.					
214	Subscription for additional shares in Messrs The Fertilizers and Chemicals (Travancore), Limited .. .. .	..	20,00,000	..	20,00,000
	Total—Demand XXXVI ..	..	20,00,000	..	20,00,000
DEMAND XXXVII—CAPITAL OUTLAY ON CIVIL WORKS.					
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.					
P. 215	Construction of buildings for ten basic training schools .. .. .	..	15,50,000	..	5,00,000
P. 216	Purchase of lands for Government basic training schools for agricultural purposes .. .. .	..	50,000	..	50,000
217	Construction of permanent buildings for the Government Second Grade College, Cuddapah .. .. .	..	8,00,000	..	3,00,000
218	Acquisition of site for the provision of quarters for the employees of the Government Press .. .. .	..	5,90,000	..	5,90,000
219	Construction of quarters for the Medical staff and an infectious diseases ward in the Rajah Sir Ramaswamy Mudaliar Lying-in Hospital, Madras .. .. .	..	33,19,000	..	2,80,000
P. 220	Improvements to the Headquarters Hospital, Mangalore, and Lady Goschen Hospital, Mangalore .. .. .	..	29,34,000	..	1,00,000
P. 221	Improvements to Taluk Headquarters Hospitals .. .. .	..	17,90,000	..	5,00,000
P. 222	Construction of insectory and pot culture house and sick room block at the Agricultural College, Bapatla .. .. .	..	97,300	..	97,300
223	Construction of quarters for Police subordinate staff in Madras City and other places .. .. .	..	64,53,700	..	15,00,000
224	Construction of additional huts in Teynampet Police lines, Madras City .. .. .	..	26,800	..	26,800
225	Construction of fifty quarters for Government servants at Todhunter nagar .. .. .	..	3,92,000	..	3,00,000
	Total—Demand XXXVII ..	..	1,80,02,800	..	42,44,100
Grand Total—Schemes debitable to Capital Expenditure outside the Revenue Account.		2,800	2,70,69,900	1,500	1,33,11,200
		2,70,72,200		1,33,12,700	

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE
IN THE BUDGET ESTIMATES FOR 1950-51—*cont.*

Schemes debitable to Loans and Advances.

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1950-51.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
DEMAND XLIII—LOANS AND ADVANCES BEARING INTEREST.					
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT					
226	Loans to Co-operative Housing Societies in rural areas .. .. .	..	2,50,00,000	..	20,00,000
227	Loan for sheep farming .. .. .	..	6,300	..	6,300
228	Loans to Madras Corporation for construction of Elementary School buildings ..	..	3,25,600	..	3,25,600
229	Loans to municipalities for the construction of Elementary School buildings .. ..	..	48,000	..	48,000
230	Loans to the Madras City Improvement Trust for Mandaivali Street Scheme ..	..	21,00,000	..	10,00,000
231	Loan to the Adoni Municipality for the execution of Town-Planning Scheme ..	..	53,000	..	53,000
232	Loan to the Tuticorin Municipality for acquisition of lands and buildings in connexion with the Town-Planning Scheme .. .. .	..	70,000	..	70,000
233	Loan to Rajahmundry Municipality for the execution of works under Town-Planning Scheme .. .. .	..	54,000	..	54,000
234	Loan to the Corporation of Madras for acquisition of lands and execution of certain Town-Planning schemes .. ..	..	6,00,000	..	6,00,000
235	Loan to the Corporation of Madras for construction of public conveniences ..	..	2,00,000	..	2,00,000
236	Loan to the Corporation of Madras for the acquisition of land for the extension of the Little Mount burial ground ..	..	25,000	..	25,000
237	Loan to the Corporation of Madras for the extensions and improvements to the Infectious Diseases Hospital, Madras ..	..	50,000	..	50,000
238	Loan to the District Boards for the payment of enhanced rates of subsidy to rural medical practitioners and midwives (see also item 140) .. ..	..	8,800	..	8,800
239	Loans to Municipalities, etc.—Loans for the construction of roads, bridges, markets, buildings, electrical lighting, etc., sanctioned by the Local Administration Department .. .. .	..	11,70,200	..	11,70,200
240	Loan to the Corporation of Madras for improvement of roads and bridges ..	..	5,29,000	..	5,29,000
Total—Demand XLIII ..		..	3,02,39,900	..	57,60,000

(a) Probable savings.

T. N. S. RAGHAVAN,
Financial Secretary.

APPENDIX II.

[See paragraph 24 of Part I.]

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1946-7

Details	31st March 1947	31st March 1948	31st March 1949	31st March 1950 (Revised Estimate)	31st March 1951 (Budget Estimate)
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Liabilities.					
A. BEARING INTEREST—					
(i) <i>Loans—</i>					
(a) Due to the Government of India ..	4,27.58	9,38.42	12,34.07	12,29.40	12,24.74
(b) Open-market Loans	15,64.97	15,78.85	15,50.27	15,20.00	15,09.36
(c) Special irredeemable loans	2.52	2.52	2.52	2.52	2.52
Total—(i) Loans ..	19,95.07	24,99.79	27,86.86	27,52.01	27,36.62
(ii) <i>Other liabilities—</i>					
(a) State Provident Funds	5,19.96	5,35.01	5,51.65	5,78.11	6,15.26
(b) Depreciation Reserve Funds of commercial undertakings.	4.75	5.74	6.86	8.04	9.21
Total—(ii) Other liabilities ..	5,24.71	5,40.75	5,61.51	5,86.45	6,24.47
TOTAL—A. INTEREST BEARING LIABILITIES ..	25,19.78	30,40.54	33,48.37	33,38.46	33,61.09
B. FREE OF INTEREST—					
(a) <i>Reserve Funds—</i>					
(i) Sinking Funds	2,53.66	3,96.70	3,69.05	4,15.42	4,81.24
(ii) Famine Relief Fund	85.15	87.72	90.34	97.05	99.83
(iii) Electricity Reserve Funds	1,42.35	1,64.59	2,01.24	2,14.10	2,91.47
(iv) Provincial Road Fund	4.50	2.10	.53	.14	.06
(v) Revenue Reserve Fund	26,57.48	32,36.77	33,01.06	33,70.34	34,39.62
(vi) Village Reconstruction and Harijan Uplift Fund.	3,96.67	3,70.32	3,31.28	2,77.13	1,87.71
(vii) Fund for the Development of Rural Water Supply.		90.61	69.26	50.55	28.32
(viii) Depreciation Reserve Fund—Government Presses.	16.85	17.44	14.57	12.26	12.89
(ix) Deposits of Depreciation Reserve of Government Commercial undertakings—Government Bus Service.	†	†	15.61	30.28	45.19
(b) Other Deposit Accounts	16,03.43	16,81.74	19,43.31	20,74.96	22,64.72
(c) Advances not bearing interest	17.60	21.30	44.55	43.23	43.62
(d) Suspense (excluding Cash Balance Investment Account).	10.04	84.16	79.01	71.28	62.28
(e) Remittances (net)	201.65	85.86	44.87	17.06	1,81.56
Total—B. Liabilities—Free of Interest ..	53,34.00	59,34.99	63,25.84	66,17.64	70,51.27
C. GRAND TOTAL—LIABILITIES ..	78,53.78	89,75.53	96,74.21	99,56.10	1,04,12.36

* The Fund was first constituted only in 1947 S.

† The Fund was constituted only in 1948 S.

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1946-7—*cont.*

Details.	31st March 1947.	31st March 1948.	31st March 1949.	31st March 1950 (Revised Estimate).	31st March 1951 (Budget Estimate)
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
	LAKHS	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Assets.					
D. ASSETS PRODUCING REVENUE—					
(i) <i>Productive—</i>					
(a) Productive irrigation works	15,01.32	15,47.63	15,75.51	16,18.13	16,57.86
(b) Electricity Schemes	9,45.08	13,70.84	17,95.39	24,38.01	30,04.12
(c) Cinchona Plantations	74.54	93.32	1,18.94	1,58.78	2,01.47
(d) Kerala Soap Institute	2.91	1.09	.36	.27	.30
(e) Industrial Engineering Workshops ..	1.52	1.88	2.70	3.50	3.78
(f) Hydrogenation Factory .. ..	.43	2.43	2.43	2.43	2.43
(g) Loans advanced (due to Government).	6,15.23	9,31.25	14,91.94	16,45.06	17,49.72
(h) Shares in Private Industrial concerns.	22.25	22.25	93.25	93.25	** 1,64.25
(i) Capital outlay on Madras City Bus Service.	2.76	33.44	60.09	68.14	72.22
(j) Andhra Paper Mills .. ..	..	..	28.52	32.83	36.94
(k) Fish-liver oil Industry, Kozhikode ..	..	4.12	3.53	5.65	11.09
(l) Ceramic Industry .. ..	..	..	4.60	6.00	7.21
Total—(i) Productive ..	31,66.04	40,08.25	51,77.26	60,72.11	69,11.39
(ii) <i>Unproductive—</i>					
(a) Unproductive irrigation works † ..	5,22.66	6,21.47	8,21.15	11,80.33	16,64.64
(b) Navigation works	92.11	92.09	92.11	95.84	95.84
Total—(ii) Unproductive ..	6,14.77	7,13.56	9,13.26	12,76.17	17,60.48
TOTAL—D. ASSETS PRODUCING REVENUE ..	37,80.81	47,21.81	60,90.52	73,48.28	86,71.87
E. OTHER ASSETS—					
Capital outlay on civil works outside the revenue account.	1,58.24	1,67.90	2,01.26	2,77.08	4,12.95
F. Securities in the Sinking Fund Investment Account.*	1,84.74	1,84.74	1,84.74	1,85.14	1,85.14
G. Securities in the Famine Relief Fund * ..	84.50	85.29	88.78	91.80	94.30
H. Securities in the Electricity Reserve Funds * ..	1,41.77	1,63.57	1,95.18	2,41.73	2,89.43
I. Securities in the Cash Balance Investment Account.*	27,15.22	32,23.25	19,41.59 §	14,10.42 §	20.42 §
J. Securities in the Revenue Reserve Fund * ..	23,31.99	23,31.99	23,31.99	23,31.99	23,31.99
K. Closing Cash Balance	1,96.97	— 92.82	3,47.61	56.41	58.51
L. GRAND TOTAL—ASSETS ..	95,94.24	1,07,85.73	1,13,81.67	1,19,42.85	1,20,64.61
M. Excess of Assets over Liabilities ..	17,40.46	18,10.20	17,07.46	19,86.75	16,52.25

* Purchase price of securities.

** Includes Rs. 51 lakhs provided for purchase of shares of the Industrial Finance Corporation and 20 lakhs for purchase of further shares in the Fertilisers and Chemicals, Limited, Alwaye.

† Includes Rs. 49.62 lakh, relating to outlay on special accelerated and widespread programme of improvements to minor irrigation works classified under "Capital."

§ Excludes Rs. 76.45 lakhs worth of securities taken over from the states of Pudukkottai after its merger, and not yet allocated to the Madras Government finally.

T. N. S. RAGHAVAN,
Financial Secretary.

APPENDIX III.

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE MADRAS
FAMINE RELIEF FUND FROM THE YEAR 1946-7.

[See paragraph 23 of Part I and paragraph 641 of Part II.]

Particulars.	Accounts, 1946-7.	Accounts, 1947-8.	Accounts, 1948-9.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I. Opening Balance—Cash	29	55	1 40	54	22
II. Receipts—					
A. Famine Relief Fund—					
(a) Transfers from the Revenue Account.	..	..	..	..	..
(b) Interest receipts	2.38	2 67	2.63	2.70	2.78
(c) Recoveries of Famine Expenditure.	.02	..	..	..	..
(d) Gain on realization of securities.	2.92	..	..	..	..
B. Investment Account—					
Sale of securities	28.18	11 33	..	4.00	..
Total—II. Receipts	33.50	17.00	2.63	6.70	2.78
III. Disbursements—					
A. Famine Relief Fund —					
(a) Transfers to the Revenue Account—					
(i) For expenditure on relief of serious famine and of distress due to serious famine, floods, etc.	..	.	.	.	..
(ii) For expenditure under the proviso to section 5 of Act XVI of 1936 on protective irrigation works.	.	.	.	.	.
(b) Loss on realization of securities.	..	1.02	.	.	..
(c) Other payments .. ..	..	..	..	..	..
B. Investment Account—					
Purchase of securities .	33.24	15.13	3.40	7.02	2.50
Total—III. Disbursements .	33.24	16.15	3.40	7.02	2.50
IV. Net transactions of the year—					
Net receipts (+) or Net disbursements (—) (II — III).	26	.85	— .86	— .32	.28
V. Closing Balance—Cash (I + IV) ..	55	1.40	54	22	50
VI. Market value of securities held on the last day of the year.	84.06	84.68	87.54	(a) 90.74	(a) 93.24
VII. Total assets of the Fund including Cash Balance (V + VI).	84.61	86.08	88.08	90.96	93.74
NOTE.—Securities held in the Fund on the last day of the year—					
(i) Purchase price	84.50	85.29	88.78	91.80	94.30
(ii) Face value	80.28	82.06	85.54	88.52	91.02

(a) At the market prices prevailing on the 1st February 1950.

T. N. S. RACHAVAN,
Financial Secretary.

APPENDIX IV.

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE
FUNDS OF ELECTRIC SYSTEMS FROM 1946-7.

[See paragraph 23 of Part I and paragraph 642 of Part II.]

Particulars.	Accounts, 1946-7.	Accounts, 1947-8.	Accounts, 1948-9.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
(1) CASH ACCOUNT.					
A. Depreciation Reserve Funds.					
(a) Pykara Hydro-Electric System.					
I. Opening Balance—Cash	·02	·20	·14	·31	·37
II. Receipts—					
Contributions from Revenue	8·10	8·62	9·06	9·82	10·00
Sale of Securities	1·00	..	..	13·75	..
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements	·17	·07	·16	·51	·05
(b) Investment Account—					
Purchase of Securities	8·75	8·61	8·73	23·00	10·00
(c) Total, Disbursements	8·92	8·68	8·89	23·51	10·05
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—).	·18	— ·06	·17	·06	— ·05
V. Closing Balance—Cash (I + IV) ..	·20	·14	·31	·37	·32
(b) Mettur Hydro-Electric System.					
I. Opening Balance—Cash	·08	..	·17	·33	·19
II. Receipts—					
Contribution from Revenue	5·56	5·87	7·12	8·11	10·00
Sale of Securities	·65	..	..	5·40	..
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements	·41	·16	·06	·15	·15
(b) Investment Account—					
Purchase of Securities	5·88	5·54	6·90	13·50	9·80
(c) Total, Disbursements	6·29	5·70	6·96	13·65	9·95
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—).	— ·08	·17	·16	— ·14	·05
V. Closing Balance—Cash (I + IV) ..	..	·17	·33	·19	·24
(c) Papanasam Hydro-Electric System.					
I. Opening Balance—Cash	·02	·04	·19	·23	·37
II. Receipts—					
Contributions from Revenue	·96	1·01	1·01	4·65	5·04
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements	·16	..	..	·01	·01
(b) Investment Account—					
Purchase of Securities	·78	·86	·97	4·50	5·00
(c) Total, Disbursements	·94	·86	·97	4·51	5·01
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—).	·02	15	·04	·14	·03
V. Closing Balance—Cash (I + IV) ..	·04	·19	·23	·37	·40

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE
FUNDS OF ELECTRIC SYSTEMS FROM 1946-7—*cont.*

Particulars	Accounts, 1946-7.	Accounts, 1947-8.	Accounts, 1948-9.	Revised Estimate, 1949-50	Budget Estimate 1950-51
(1)	(2)	(3)	(4)	(5)	(6)
	RS	RS	RS	RS	RS
	LAKHS	LAKHS	LAKHS.	LAKHS.	LAKHS.
(1) CASH ACCOUNT— <i>cont.</i>					
A. Depreciation Reserve Funds— <i>cont.</i>					
(a) Bezwada Thermal Electric System.					
I. Opening Balance—Cash .. ..	..	16	1	06	06
II. Receipts—					
Contributions from Revenue	86	88	..	.	..
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements .. ..		.	07		
(b) Investment Account— Purchase of Securities	70	91	.	.	.
(c) Total, Disbursements	70	91	.		.
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—)	1	03	07	.	
V. Closing Balance—Cash (I + IV)	16	13	06	06	06
(e) Madras Electricity System.					
I. Opening Balance—Cash .. ..	..	..	..	3 54	32
II. Receipts—					
Contribution from Revenue .. ..		..	11 45	11 18	11 33
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements .. ..	..	..	..	40	50
(b) Investment Account— Purchase of Securities .. ..	..	..	7 91	14 00	11 00
(c) Total, Disbursements .. ..	..	..	7 91	14 40	11 50
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—) .. ..	..	..	3 54	3 22	17
V. Closing Balance—Cash (I + IV) .. ..	..	..	3 54	32	17
B. Special Reserve Funds.					
(a) Pykara Hydro-Electric System.					
I. Opening Balance—Cash	16	05	18	50	31
II. Receipts—					
Contributions from Revenue	3 24	3 45	3 62	3 93	4 00
Sale of Securities	83	..	..	5 40	..
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements .. ..	..	..	..	17	..
(b) Investment Account— Purchase of Securities	4 18	3 32	3 30	9 35	4 00
(c) Total, Disbursements	4 18	3 32	3 30	9 52	4 00
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—)	11	13	32	19	..
V. Closing Balance—Cash (I + IV)	05	18	50	31	31
(b) Mettur Hydro-Electric System.					
I. Opening Balance—Cash	08	..	06	50	21
II. Receipts—					
Contribution from Revenue	2 17	2 38	2 82	3 24	4 00
Sale of Securities	91	..	..	85	..
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements	11	11	01	27	15
(b) Investment Account— Purchase of Securities	3 05	2 21	2 28	4 20	3 90
(c) Total, Disbursements	3 16	2 32	2 29	4 47	4 05
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—)	08	06	53	28	05
V. Closing Balance—Cash (I + IV) .. ..	..	06	59	21	16

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE
FUNDS OF ELECTRIC SYSTEMS FROM 1946-7—*cont.*

Particulars.	Accounts, 1946- .	Accounts, 1947-8.	Accounts, 1948-9.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
(1) CASH ACCOUNT— <i>cont.</i>					
<i>B.—Special Reserve Funds—cont.</i>					
(c) Papanasam Hydro-Electric System					
I. Opening Balance—Cash	·04	·12	·15	·30	·26
II. Receipts—					
Contribution from Revenue	·36	·38	·40	1·86	2·02
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements .. ..	..	..	..	·10	·01
(b) Investment Account—					
Purchase of Securities	·28	·35	·25	1·80	2·00
(c) Total, Disbursements	·28	·35	·25	1·90	2·01
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—)	·08	·03	·15	— ·04	·01
V. Closing balance—Cash (I + IV) ..	·12	·15	·30	·26	·27
(d) Bezwada Thermal Electric System.					
I. Opening Balance—Cash .. ..	..	·01	·01	·01	·01
II. Receipts—					
Contribution from Revenue	·01	..	..	.	..
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements .. ..	..	..	.	..	..
(b) Investment Account—					
Purchase of Securities .. ..	..	..	.	..	..
(c) Total, Disbursements .. ..	..	..	..	..	..
IV. Net transactions of the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—)	·01	.	..	..	..
V. Closing Balance—Cash (I + IV) ..	·01	·01	·01	·01	·01
(e) Madras Electricity System.					
I. Opening Balance—Cash .. ..	..	..	..	·20	·28
II. Receipts—					
Contribution from Revenue .. ..	..	..	1·47	1·68	1·85
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements .. ..	..	..	..		..
(b) Investment Account—					
Purchase of Securities .. ..	..	..	1·27	1·60	2·00
(c) Total, Disbursements .. ..	..	..	1·27	1·60	2·00
IV. Net transactions for the year— (II — III)					
Net Receipts (+) or Net Disburse- ments (—) .. ..	..	..	·20	·08	— ·15
V. Closing Balance—Cash (I + IV) ..	..	..	·20	·28	·13
Total—Closing Balance—Cash ..	·58	1·09	6·07	2·38	2·05

**STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE
FUNDS OF ELECTRIC SYSTEMS FROM 1946-7—cont.**

Particulars.	Accounts, 1946-7.	Accounts, 1947-8.	Accounts, 1948-9.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
(2) INVESTMENT ACCOUNT.					
Securities held in the Funds on the last day of the year—					
(1) Purchase price—					
Depreciation Reserve Funds—					
(a) Pykara Hydro-Electric System.	62.68	71.29	80.01	89.26	99.26
(b) Mettur Hydro-Electric System.	32.61	38.15	45.05	53.15	62.95
(c) Papanasam Hydro-Electric System	6.46	7.32	8.29	12.79	17.79
(d) Bezwada Thermal Electric System	0.70	1.61	1.61	1.61	1.61
(e) Madras Electricity System ..	..	..	7.91	21.91	32.91
Special Reserve Funds—					
(a) Pykara Hydro-Electric System.	25.21	28.53	31.83	35.78	39.78
(b) Mettur Hydro-Electric System.	11.62	13.83	16.11	19.46	23.36
(c) Papanasam Hydro-Electric System	2.49	2.84	3.10	4.90	6.90
(d) Bezwada Thermal Electric System .. ..	..	..	1.27	2.87	4.87
(e) Madras Electricity System ..	..	..	1.27	2.87	4.87
Total (1) ..	1,41.77	1,63.57	1,95.18	2,41.73	2,89.43
(2) Face value—					
Depreciation Reserve Funds—					
(a) Pykara Hydro-Electric System.	63.81	72.35	80.95	90.06	100.06
(b) Mettur Hydro-Electric System.	33.13	38.63	45.43	53.48	63.28
(c) Papanasam Hydro-Electric System	6.46	7.31	8.27	12.77	17.77
(d) Bezwada Thermal Electric System	0.70	1.60	1.60	1.60	1.60
(e) Madras Electricity System ..	..	..	7.80	21.80	32.80
Special Reserve Funds—					
(a) Pykara Hydro-Electric System.	25.63	28.93	32.18	36.08	40.08
(b) Mettur Hydro-Electric System.	11.78	13.98	16.23	19.57	23.47
(c) Papanasam Hydro-Electric System	2.49	2.84	3.09	4.89	6.89
(d) Bezwada Thermal Electric System .. ..	..	..	1.25	2.85	4.85
(e) Madras Electricity System ..	..	..	1.25	2.85	4.85
Total (2) ..	1,44.00	1,65.64	1,96.80	2,43.10	2,90.80
(3) Market value—*					
Depreciation Reserve Funds—					
(a) Pykara Hydro-Electric System.	64.89	72.35	80.81	90.52	100.52
(b) Mettur Hydro-Electric System.	33.72	38.63	45.36	53.47	63.27
(c) Papanasam Hydro-Electric System	6.59	7.35	8.30	12.82	17.82
(d) Bezwada Thermal Electric System	0.70	1.58	1.56	1.56	1.56
(e) Madras Electricity System ..	..	..	7.92	21.94	32.94
Special Reserve Funds—					
(a) Pykara Hydro-Electric System.	26.06	28.93	32.12	36.09	40.09
(b) Mettur Hydro-Electric System.	12.41	13.97	16.20	19.55	23.45
(c) Papanasam Hydro-Electric System	2.55	2.86	3.10	4.91	6.91
(d) Bezwada Thermal Electric System .. ..	..	..	1.27	2.87	4.87
(e) Madras Electricity System ..	..	..	1.27	2.87	4.87
Total (3) ..	1,46.92	1,65.67	1,96.64	2,43.73	2,91.43

The revised estimate, 1949-50, and budget estimate, 1950-51, are based on the market rates prevailing on the 1st February 1950.

T. N. S. RAGHAVAN,
Financial Secretary.

APPENDIX V.

[See paragraph 23 of Part I and paragraph 643 of Part II.]

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE REVENUE RESERVE FUND
FROM THE YEAR 1945-6.

Particulars.	Accounts, 1945-6.	Accounts, 1946-7.	Accounts, 1947-8.	Accounts, 1948-9.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
I. Opening Balance—						
(a) Cash	12,36.00	17,10.01	3,25.49	9,04.78	9,69.07	10,38.35
(b) Securities *	1,31.66	14,11.35	23,31.99	23,31.99	23,31.99	23,31.99
Total ..	13,67.66	31,21.36	26,57.48	32,36.77	33,01.06	33,70.34
II. Receipts—						
A. Revenue Reserve Fund—						
(a) Transfer from the Revenue Account	17,31.00	..	5,10.00	..	..	..
(b) Interest Receipts ..	22.70	42.12	60.29	69.29	69.28	69.28
(c) Gain on realization of securities .. ..	..	..	..	..	..	..
B. Investment Account—						
Sale of securities .. ..	..	..	..	..	..	..
Total—II. Receipts ..	17,53.70	42.12	5,79.29	69.29	69.28	69.28
III. Disbursements—						
A. Revenue Reserve Fund—						
(a) Transfer to the Revenue Account .. ..	..	5,06.00	..	5.00	..	..
(b) Loss on realization of securities .. ..	..	..	..	..	..	..
(c) Other payments ..	..	..	..	..	..	..
B. Investment Account—						
Purchase of securities ..	12,79.69	9,20.64	..	..	..	..
Total—III. Disbursements ..	12,79.69	14,26.64	..	5.00	..	..
IV. Net transactions of the year—						
Net receipts (+) or net disbursements (—)	4,74.01	— 13,84.52	+ 5,79.29	+ 64.29	+ 69.28	+ 69.28
V. Closing cash balance [I (a) + IV] ..	17,10.01	3,25.49	9,04.78	9,69.07	10,38.35	11,07.63
VI. Market value of securities held on the last day of the year	14,34.86	23,67.24	23,39.60	23,31.40	† 23,43.05	† 23,43.05
VII. Assets of the Fund including cash balance	31,44.87	26,92.73	32,44.38	33,00.47	33,81.40	34,50.68
NOTE.—Securities held in the Fund on the last day of the year—						
(i) Purchase price	14,11.35	23,31.99	23,31.99	23,31.99	23,31.99	23,31.99
(ii) Face value	14,04.14	23,09.50	23,09.50	23,09.50	23,09.50	23,09.50

* Purchase price of securities.

† At the market rates prevailing on the 1st February 1950.

T. N. S. RAGHAVAN,
Financial Secretary.

APPENDIX VI.

[See paragraph 644 of Part II.]

STATEMENT SHOWING THE TRANSACTIONS OF THE FUND FOR VILLAGE
RECONSTRUCTION AND HARIJAN UPLIFT.*

	Village Reconstruc- tion	Khadi and Cottage Industries.	Harijan Uplift.	Total
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Opening balance (17th July 1946)	1,00.00	2,00 00	1,00 00	4,00.00
Withdrawals in 1946-7	— 1.73	— 1 60	.	— 3 33
Closing balance on 31st March 1947 ..	98.27	1,98 40	1,00 00	3,96.67
Withdrawals in 1947-8	— 7 02	— 17.52	— 1.81	— 26.35
Closing balance on 31st March 1948 ..	91.25	1,80 88	98.19	3,70 32
Withdrawals in 1948-9	— 18.40	— 16.54	— 4.10	— 39 04
Closing balance on 31st March 1949 ..	72.85	1,64 34	94.09	3,31.28
Receipts in 1948-9 .. ..	..	..	.	..
Receipts in 1949-50 (Revised Estimate) ..	5.00	..	5.00	10 00
Withdrawals in 1949-50 (Revised Estimate) ..	— 26.81	— 19.51	— 17.83	— 64 15
Estimated Closing Balance on 31st March 1950	51.04	1,44.83	81.26	2,77 13
Receipts in 1950-51 (Budget Estimate) ..	..	..	..	..
Withdrawals in 1950-51 (Budget Estimate) ..	— 30.67	— 29.94	— 28.81	— 89.42
Estimated closing balance on the 31st March 1951	20 37	1,14.89	52.45	1,87.71

* The fund was constituted in 1946-7

T. N. S. RAGHAVAN,
Financial Secretary.

APPENDIX VII.

[See paragraph 645 of Part II.]

STATEMENT SHOWING THE TRANSACTIONS OF THE FUND FOR
RURAL WATER-SUPPLY.†

	RS. LAKHS.
Contribution from revenues in 1947-8	1,00.00
Withdrawals in 1947-8	— 9.39
Closing balance on 31st March 1948 ..	90.61
Receipts in 1948-49 .. ..	.01
Withdrawals in 1948-9	— 21.36
Closing balance on 31st March 1949 ..	69.26
Receipts in 1949-50 (Revised Estimate) ..	10.00
Withdrawals in 1949-50 (Revised Estimate) ..	— 28.41
Withdrawals in 1950-51 (Budget Estimate) ..	— 22.53
Estimated closing balance on 31st March 1951	28.32

† The Fund was constituted in 1947-8.

T. N. S. RAGHAVAN,
Financial Secretary.

STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT OF MADRAS AND OUTSTANDING ON THE 31ST JANUARY 1950.

APPENDIX VIII. [See paragraph 24 of Part I.]

Name of public or other body (or person) for which the guarantee has been given.	Authority if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Rate of interest guaranteed in the case of loans, debentures, etc.	Purposes for which the guarantees were given.	Primary security.	Sums guaranteed outstanding on 31st January 1950		Liability actually met by Government up to 31st March 1949. (10)
							Amount.	Rate of interest.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
							RS.	PER CENT.	
1 The Madras Co-operative Central Land Mortgage Bank, Limited, Madras.	The Madras Co-operative Land Mortgage Banks Act X of 1934—Sections 6 (1) and (2)	Full and unconditional guarantee of the principal of and interest on the debentures issued by the Board of Directors of the Central Land Mortgage Bank on or after 31st July 1934, such debentures being issued for periods not exceeding in any case 25 years from the date of issue.	The total aggregate face value of the debentures in circulation exclusive of those redeemed from time to time to the extent of Rs. 5.50 lakhs.	Not exceeding 5 per cent per annum.	To make the debentures negotiable and popular with the investing public and to enable the Government of India to amend the Indian Trusts Act so as to declare the debentures of the Central Land Mortgage Bank as trustee securities.	The mortgages and other assets transferred by Primary Land Mortgage Banks to the Central Land Mortgage Bank and vesting in the Trustee (vide section 5 of the Madras Co-operative Land Mortgage Banks Act).	Rs. 149.75 lakhs.	Interest at 2½ per cent below Imperial Bank of India advance rate with a minimum of 3 per cent per annum.	Nil.
2 The Madras Provincial Co-operative Bank.	G.O. Ms. No. 1190, Food and Agricultural, dated 19th October 1949.	Full and unconditional guarantee given for the repayment of the loan account aggregating to Rs. 3 crores granted by the Imperial Bank of India to the Madras Provincial Co-operative Bank.	Rs. 3,00,00,000 ..	Interest at ½ per cent below Imperial Bank of India advance rate with a minimum of 3 per cent per annum.	To enable the Madras Provincial Co-operative Bank to finance the foodgrains procurement operations undertaken by Co-operative Societies in the State of Madras.	Stocks of foodgrains with the co-operative societies which are financed by the Madras Provincial Co-operative Bank are held as adequate security for Government guaranteees.	Rs. 149.75 lakhs.	Interest at ½ per cent below Imperial Bank of India advance rate with a minimum of 3 per cent per annum.	Nil.
3 Primary Weavers' Co-operative Societies working the relief scheme—									
Salem (29 societies).	G.O. Ms. No. 5533, Development, dated 18th November 1949.	(1) Guarantee to the Co-operative Central Bank of the district in which relief scheme has been sanctioned by Government for repayment of the loans taken by the societies for working the relief scheme or in the event of their inability to finance, guarantee to the Imperial Bank of India for repayment of the loan taken by the Madras Provincial Co-operative Bank for providing funds to the District Central Banks for giving loans to the primary weavers' societies working the schemes.	Amounts specified in the Government Orders.	Rates of interest not specified.	(1) To enable the District Co-operative Central Bank to finance the primary societies working the relief scheme for purchase of yarn and payment of wages at the rate of about Rs. 75 per loom per annum. The District Central Bank will apply to the Madras Provincial Co-operative Bank if required funds are not available, and the Madras Provincial Co-operative Bank will in turn if necessary apply to the Imperial Bank of India for necessary accommodation.	Finished goods of the primary societies and other raw materials such as yarn, etc., purchased out of the loans guaranteed by Government.	No amount was drawn by the societies up to 31st January 1950.	Nil.	
Cuddapah (31 societies).	G.O. Ms. No. 5946, Development, dated 19th December 1949.	(2) Guarantee to the primary weavers' co-operative societies for business losses that will be sustained by the primary weavers' co-operative societies during the pendency of the scheme.			(2) To ensure that the primary societies working the scheme are not put to any loss on account of the scheme.				
Kurnool (16 societies).	G.O. Ms. No. 105, Development, dated 7th January 1950.								
Chittoor (21 societies).	G.O. Ms. No. 106, Development, dated 7th January 1950.								
Malabar (15 societies).	G.O. Ms. No. 343, Development, dated 25th January 1950.								
Bellary (11 societies).	G.O. Ms. No. 344, Development, dated 25th January 1950.								
Erode Circle in Coimbatore (21 societies).	G.O. Ms. No. 359, Development, dated 25th January 1950.								
4 Ex-servicemen Co-operative societies	G.O. Ms. No. 1780, Public (Resettlement,) dated 15th August 1946.	Government have guaranteed the repayment of loans taken by Ex-servicemen's societies up to Rs. 5 00 000.	Rs. 5,00,000 ..	3½ per cent since revised to 4 per cent.	To meet the working capital of Ex-servicemen co-operative societies.	Nil	Rs. 5,00,000.	3½	Nil.

* Represents the value of bond redeemed on 13th September 1944 but not surrendered and payment tal en.

T. N. S. RAGHAVAN,
Financial Secretary.

APPENDIX IX.

[See paragraph 2 of Part I.]

REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE MADRAS GOVERNMENT FROM 1937-8 TO 1947-8.

A. REVENUE.

Year of or head, (1)	Major heads of revenue, (2)	1937-8.	1938-9.	1939-40.	1940-1.	1941-2.	1942-3.	1943-4.	1944-5.	1945-6	1946-7.	1947-8.
		(3) RS. LAKHS.	(4) RS. LAKHS.	(5) RS. LAKHS.	(6) RS. LAKHS.	(7) RS. LAKHS.	(8) RS. LAKHS.	(9) RS. LAKHS.	(10) RS. LAKHS.	(11) RS. LAKHS.	(12) RS. LAKHS.	(13) RS. LAKHS.
IV	Taxes on income other than Corporation tax	18.75	22.50	41.85	62.40	1,10.85	1,63.50	2,92.50	3,98.40	4,31.25	4,48.05	5,35.32
VII	Land Revenue—											
	Gross receipts	7,15.39	7,00.78	7,26.55	7,35.24	7,49.20	7,53.12	7,97.92	8,44.48	7,97.33	8,53.37	8,08.42
	Deduct—Portion of land revenue due to irrigation ..	2,19.49	1,87.41	2,09.68	2,35.12	2,23.81	2,33.43	2,90.18	2,95.30	2,73.74	3,05.29	2,77.99
	Net receipts	4,95.90	5,13.37	5,16.87	5,00.12	5,25.39	5,19.69	5,07.74	5,49.18	5,23.59	5,48.08	5,30.43
VIII	Excise	4,03.07	3,72.23	3,36.03	3,39.65	3,77.99	4,67.11	7,19.51	12,77.89	16,79.50	14,67.99	10,69.18
IX	Stamps	1,92.69	1,73.37	1,74.26	1,80.14	1,89.47	2,17.87	2,83.74	3,21.98	3,74.20	4,37.74	3,35.92
X	Forest	50.46	45.63	44.83	48.48	50.95	71.89	1,16.22	1,43.48	1,43.24	1,61.39	1,82.81
XI	Registration	33.29	32.70	32.96	37.14	40.06	49.57	75.16	66.16	69.83	75.96	78.90
XII	Receipts under Motor Vehicles Acts	53.95	81.22	80.50	79.87	77.06	64.58	63.51	77.61	97.96	1,31.11	1,66.64
XIII	Other taxes and duties—											
	General sales tax	2.87	3.19	33.97	69.54	62.82	86.62	241.81	5,19.85	5,82.70	6,95.70	8,31.26
	Other items			45.31	60.48	57.53	58.86	75.88	1,15.17	1,45.33	1,49.29	1,98.52
	Total	2.87	3.19	79.28	1,30.02	1,20.35	1,45.48	3,22.69	6,35.02	7,28.03	8,44.99	10,29.78
XVII	Irrigation—											
	Direct receipts	6.75	6.31	6.15	6.87	6.76	8.20	10.32	11.26	11.73	12.82	11.88
	Portion of land revenue due to works	1,38.48	1,28.26	1,33.50	1,44.38	1,43.59	1, 8.20	1,81.80	1,85.40	1,67.08	1,89.42	1,89.38
	Total Gross receipts ..	1,45.23	1,34.57	1,39.65	1,51.25	1,50.35	1,66.40	1,92.12	1,96.66	1,58.81	2,02.24	2,01.26
	Deduct—Working expenses ..	43.44	38.39	39.18	40.62	41.81	41.08	51.79	66.36	70.00	79.38	50.24
	Net receipts	1,01.79	96.18	1,00.47	1,10.63	1,08.54	1,25.32	1,40.33	1,30.30	1,08.81	1,22.86	1,11.02
XVIII	Irrigation—											
	Direct receipts	1.96	1.99	2.14	2.00	1.91	2.18	2.59	2.47	2.80	3.02	2.80
	Portion of land revenue due to works	81.01	59.15	76.18	90.74	80.22	75.23	1,08.38	1,09.90	1,06.66	1,15.87	88.61
	Total	82.97	61.14	78.32	92.74	82.13	77.41	1,10.97	1,12.37	1,09.46	1,18.89	91.41

XX	Interest	19.54	19.73	23.85	24.40	24.35	25.60	24.60	51.36	95.00	1,24.43	79.96
XXI	Administration of Justice ..	15.71	15.39	17.65	20.33	21.60	24.07	51.01	45.72	53.75	48.92	72.51
XXII	Jails and Convict Settlements ..	6.26	5.98	6.33	7.23	8.35	9.27	11.23	14.86	15.76	13.93	13.21
XXIII	Police	6.40	5.66	8.10	6.79	6.92	7.31	10.30	10.28	18.93	15.66	13.79
XXIV	Ports and Pilotage .. ..	..	44.67	..	..	..	..	..	..	..	..	— 47.08
XXV	Education	8.03	8.35	9.28	10.00	9.38	9.98	10.84	12.23	15.41	27.58	32.63
XXVI	Medical	10.98	10.25	10.08	10.27	10.18	11.10	12.73	15.78	18.15	17.73	20.35
XXVII	Public Health	3.02	2.59	2.60	2.61	2.55	3.07	4.48	4.36	6.63	5.95	5.49
XXVIII	Agriculture	3.37	3.12	3.19	3.73	3.78	8.52	11.87	12.08	20.73	29.98	22.50
XXIX	Veterinary	0.96	1.02	1.13	1.17	1.19	1.66	1.49	3.11	3.34	3.62	2.73
XXX	Co-operation	3.96	4.18	3.89	4.22	3.90	3.54	3.13	5.13	7.60	7.68	8.89
XXXI	Industries	16.95	18.85	21.63	26.12	23.95	29.78	44.33	67.93	59.17	60.96	72.49
XXXII	Aviation .. ..	..	..	..	..	..	..	0.07	..	..	..	..
XXXIII	Miscellaneous departments ..	7.06	7.62	7.76	8.14	8.99	9.58	9.95	10.55	11.02	15.09	17.14
XXXIV	Civil Works	23.63	25.12	30.96	27.54	26.41	36.41	45.13	21.76	48.46	66.30	1,11.27
XL	Receipts from Electricity Schemes (Gross) ..	31.14	42.51	53.85	66.41	77.71	84.44	93.82	1,03.66	1,17.73	1,25.14	1,83.89
XL	Deduct—Working Expenses ..	— 13.61	— 24.81	— 40.86	— 28.44	— 3.01	— 36.75	— 43.35	— 54.61	— 63.88	— 72.24	— 1,21.58
	Net receipts	17.53	17.70	12.99	37.97	74.70	47.69	50.47	49.05	53.85	52.90	62.31
XLIV	Receipts in aid of superannuation ..	2.7	2.88	2.72	2.49	3.28	5.42	3.49	3.79	6.03	6.46	7.39
XLV	Stationery and Printing ..	4.24	3.96	4.26	6.10	4.59	5.54	5.08	7.75	12.92	13.02	13.75
XLVI	Miscellaneous— Receipts from Bus Service. Other items .. ..	.. 14.67	.. 14.58	.. 14.34	.. 26.95	.. 32.77	.. 45.93	.. 33.67	.. 37.33	.. 41.34	.. 87.44	23.35 93.41
	Total ..	14.67	14.58	14.34	26.95	32.77	45.93	33.67	37.33	41.34	87.44	1,16.76
L	Miscellaneous adjustments between Union and States Governments .. ..	..	0.27	0.27	0.26	0.14	0.15	0.12	0.18	0.13	0.13	0.10
LJ	Extraordinary Receipts ..	..	..	..	..	..	..	0.01	0.16	0.18	2,36.47	2,98.05
LII-A	Transfer from Revenue Reserve Fund .. ..	..	..	..	..	..	..	..	..	..	5,01.00	..
LII-B	Civil Defence .. ..	..	..	..	..	..	5.15	17.83	37.93	44.62	7.22	15.45
	Grand total ..	16,00.62	16,13.45	16,65.90	18,07.51	19,54.82	21,92.19	29,84.20	41,23.73	47,98.89	56,99.53	50,71.10

B. EXPENDITURE ON REVENUE ACCOUNT.

Major head of expenditure.	1937-8.	1938-9.	1939-40.	1940-1.	1941-2.	1942-3.	1943-4.	1944-5.	1945-6.	1946-7.	1947-8.
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue	26.31	25.36	23.79	22.85	17.39	25.41	23.45	25.77	26.01	27.30	28.98
Excise	33.68	32.18	30.29	28.13	27.06	32.03	36.07	46.07	51.59	53.09	59.44
Stamps	5.55	4.72	4.69	5.41	5.64	7.22	9.64	11.66	13.74	18.23	21.04
Forest	41.18	40.17	38.71	37.52	36.75	50.18	80.27	81.99	77.00	80.35	86.29
Registration	29.18	29.13	28.73	28.70	28.68	30.13	32.68	34.76	38.56	43.74	48.62
Charges on account of Motor Vehicles Acts	44.12	75.06	74.87	71.52	70.72	62.00	45.67	62.00	68.19	80.66	96.47
Other Taxes and Duties	66	64	9.09	13.55	13.91	14.81	16.61	18.27	48.41	68.72	87.03
Irrigation—Interest on works for which capital accounts are kept	84.31	87.59	87.91	88.10	88.12	88.14	88.37	88.77	89.45	91.18	94.65
Irrigation—Other revenue expenditure financed from ordinary revenues	43.74	39.09	39.05	36.96	35.03	36.43	58.99	87.63	77.54	93.81	1,09.29
Construction of irrigation, etc., works	3.60	1.25	1.30	62	54	2.87	2.15	3.44	6.11	63	2.59
Interest on debt and other obligations	50.92	58.54	66.40	68.87	65.50	68.49	63.77	60.93	65.40	78.52	81.96
Deduct—Interest transferred to Commercial Departments	— 99.36	— 1,07.54	— 1,11.80	— 1,14.12	— 1,17.44	— 1,20.35	— 1,21.99	— 1,23.36	— 1,26.45	— 1,30.92	— 1,46.78
Net amount met out of ordinary revenues	— 48.44	— 49.00	— 45.40	— 45.25	— 51.94	— 51.86	— 53.22	— 62.43	— 61.05	— 62.40	— 64.82
Appropriation for reduction or avoidance of debt	4.38	5.13	6.74	20.56	52.48	33.55	41.42	49.26	55.90	57.00	1,42.78
General Administration	2,76.77	2,76.76	2,75.30	2,69.29	2,76.52	2,82.60	3,00.51	3,14.36	4,27.24	6,14.11	5,60.39
Administration of Justice	93.50	90.63	88.44	87.48	90.26	96.33	1,05.20	1,13.74	1,28.80	1,42.42	1,45.64
Jails and convict settlements	23.40	23.22	24.76	28.75	33.92	44.59	64.16	62.11	61.50	65.78	79.63
Police	1,60.70	1,60.96	1,63.25	1,69.53	1,76.84	1,94.43	2,25.30	2,49.73	2,98.03	4,05.71	4,64.81
Ports and Pilotage	89	96	96	95	89	101	107	30	500	456	..
Scientific Departments	2,57.95	2,61.98	2,63.57	2,79.03	2,87.36	2,99.08	3,18.71	3,66.16	4,59.72	5,90.27	7,03.70
Education	94.70	98.14	97.53	1,01.65	1,02.65	1,10.50	130.10	1,52.62	1,80.00	2,15.98	2,38.49
Medical	44.07	26.57	27.30	35.63	33.24	34.74	28.69	41.94	54.48	87.37	1,00.51
Public Health	21.07	20.62	19.81	20.57	22.49	32.78	38.29	48.11	74.06	1,05.70	1,16.93
Agriculture	12.42	12.85	12.30	12.03	12.54	12.80	15.70	20.09	23.64	26.95	31.81
Veterinary	13.38	13.82	14.25	14.49	14.68	16.01	17.54	22.04	30.93	44.33	42.69
Co-operation .. .. .	..	..	..	..	..	..	..	..	..	..	..

43	Industries and supplies .	25.45	27.54	26.00	39.33	29.58	52.92	47.55	65.14	72.49	97.78	1,12.75
43-A	Capital outlay on Industrial development .. ..	..	..	..	..	..	..	..	..	22.10	..	0.02
44	Aviation .. ..	..	..	..	..	..	..	..	..	..	..	..
44-A	Capital outlay on civil aviation .. ..	..	..	..	..	..	..	..	..	..	..	..
47	Miscellaneous Departments.	20.16	21.11	21.21	21.91	23.40	26.38	29.60	40.15	71.93	87.49	1,19.81
50	Civil works	1,24.13	1,19.70	1,22.46	1,15.93	1,39.25	1,62.23	1,46.70	1,52.72	2,81.65	3,91.30	4,64.01
52	Interest on Capital outlay on Electricity Schemes ..	14.03	18.92	22.61	25.42	28.63	31.33	32.69	33.86	35.96	39.45	49.94
52-A	Other revenue expenditure connected with Electricity Schemes .. ..	..	..	..	..	..	..	..	..	..	..	..
53	Capital outlay on Electricity Schemes .. ..	..	..	..	..	..	..	..	..	..	..	..
54	Famine	3.50	16.04	17.65	13.50	75.00	36.72	1,92.04	3.53	6.32	20.39	3.80
55	Superannuation allowances and pensions	91.72	97.12	1,12.73	1,10.10	1,13.65	1,16.12	1,22.94	1,30.60	1,38.19	1,42.97	1,57.65
55-A	Commutation of pensions.	10.09	..	..	1.40	— .23	2.50	2.91	2.28	3.59	2.68	1.83
56	Stationery and Printing ..	22.31	27.07	22.03	29.99	24.82	31.67	39.58	29.30	43.07	51.66	49.42
57	Miscellaneous— Expenditure on Bus Service Other items .. ..	.. .. 4.45	.. .. 4.39	.. .. 5.43	.. .. 8.91	52.08	41.82	82.42	82.20	1,52.66	5,21.98	12.44 1,06.86
	Total ..	4.45	4.39	5.43	8.91	52.03	41.82	82.42	82.20	1,52.66	5,21.98	1,19.30
63	Extraordinary charges— Net outlay on State Trading Schemes Other items .. ..	.. .. .. ..	.. .. .. ..	.. .. .. ..	.. .. .. ..	.. .. .. ..	.. .. .. ..	3,62.58	3,04.44 0.14	— 1,60.35 — 0.02	12,19.51 2,15.89	— 16.04 184.54
	Total ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	3,62.59	3,04.58	1,60.37	14,35.40	1,68.50
64-A	Transfer to Revenue Reserve Fund .. ..	.. ..	.. ..	.. ..	58.50	.. ..	.. ..	71.00	12,36.60	17,31.00	.. ..	5,00.00
64-B	Civil Defence .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	1,07.79	2,30.72	2,01.90	1,62.64	38.77	20.29
	Grand total ..	15,82.96	16,09.72	16,37.39	17,54.75	18,66.86	20,66.63	29,84.14	41,23.18	47,98.74	56,98.89	50,68.56
	Revenue Surplus ..	17.66	3.73	28.51	52.76	87.96	1,25.56	0.06	0.55	0.15	0.64	2.54

T. N. S. RAGHAVAN,
Financial Secretary.

APPENDIX X.

(See paragraph 2 of Part I.)

ABSTRACT OF THE STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC

NOTE.—The total expenditure on Revenue Account given here is according to the classification adopted in the Statement of Demands for Grants. The figures differ from the total of major heads given on page 11 above by reason of the inclusion in the Demands for Grants of the working expenses of Irrigation and Electricity systems and the entire expenditure on Public Works Establishment and tools and plant—See the explanatory notes on pages (u) and (v) of the Detailed Budget Estimates for 1950-51.

Headings (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised Estimate, 1949-50. (3) RS. LAKHS.	Budget Estimate, 1950-51. (4) RS. LAKHS.
1. Pay of Officers	2,13.58	2,11.49	2,25.59
2. Pay of Establishments	10,38.95	10,77.41	11,41.15
3. Allowances and Honoraria—Officers	8,12.91 {	72.44	79.36
—Establishments. }		7,73.84	7,89.96
Total ..	20,65.44	21,35.18	22,36.06
4. Contingencies	3,00.93	2,11.63	2,06.10
5. Compensation to Local Bodies—			
(i) Motor Vehicles Acts	95.56	90.26	90.26
(ii) Entertainment Tax	83.79	96.00	96.00
6. Debt charges [See page 157 below]	— 3.86	— 26.54	— 76.00
7. Electricity Schemes—Maintenance charges, provision for depreciation Stores and Suspense and interest charges	1,69.49	1,79.30	1,96.42
8. Extraordinary Charges—			
(i) State-Trading schemes	2,03.63	..	..
(ii) Other items (excluding pay and allowances) [See page 165 below]	23.05	22.42	14.50
9. Famine Expenditure (excluding pay and allowances)	4.72	23.75	9.95
10. Grants-in-Aid, Grants and Contributions—			
(i) Civil Works	49.65	93.70	71.35
(ii) Education	7,26.07	7,56.58	7,93.71
(iii) Medical	11.63	14.90	17.19
(iv) Public Health	18.48	16.16	11.60
(v) Miscellaneous	1,27.98	25.25	14.65
(vi) Other heads	17.91	32.19	31.64
11. Jails—Clothing, equipment and dietary charges	61.48	64.18	65.68
12. Medical—Hospital charges, clothing and equipment and dietary charges	1,32.31	1,29.23	1,29.14
13. Purchase of Stationery Stores	47.09	68.89	48.42
14. Subsidy for sinking of wells	12.48	1,27.84	88.00
15. Superannuation Allowances and Pensions (including payment of commuted value of pensions).	1,60.73	1,67.31	1,70.21
16. Supplies and Services (cost of opium, stamps, etc.)	8.60	5.58	5.00
17. Tools and Plant	50.65	67.97	68.92
18. Contribution to the Fund for the Development of Rural Water-supply .. .. .	..	10.00	..
19. Contribution to the Fund for Village Reconstruction and Harijan Uplift (Madras) .. .. .	..	10.00	..
20. Works—			
(i) Irrigation works charged to Revenue (including interest charges)	1,86.03	2,75.55	2,05.56
(ii) Forest Works (including roads and bridges)	35.81	38.73	40.33
(iii) Civil Works—Buildings and Communications	4,17.37	5,10.67	5,20.28
(iv) Other heads—Works including Petty construction and repairs	52.37	73.67	64.07
21. All other expenditure	6,47.81	9,71.83	10,19.72
22. Deduct—Charges recoverable from Governments, departments and others	— 96.09	— 143.13	— 1,56.60
Total Expenditure on Revenue Account ..	56,11.11	60,49.10	59,82.16

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC**

Major head of account (1)	Accounts, 1948-9. (2) RS. LAKHS	Revised Estimate, 1949-50. (3) RS. LAKHS.	Bud et Estimate, 1950-51. (4) RS. LAKHS.
7. LAND REVENUE.			
Pay of Officers	1.60	2.31	2.71
Pay of Establishments	9.56	11.39	18.18
Allowances and Honoraria—Officers	7.32	8.81	13.52
—Establishments			
Total	18.48	22.51	34.41
Contingencies	2.96	3.37	5.09
Compensations	12.38	12.22	12.17
Other charges (cost of boundary pillars and hired labour, survey of land for colonization schemes, etc.)	3.63	4.01	4.69
Lump-sum provision for merged areas .. .. .	..	..	17
Grand total 7.	37.45	42.11	56.53
8. EXCISE.			
Pay of Officers	3.53	3.32	3.08
Pay of Establishments	22.35	26.99	28.01
Allowances and Honoraria—Officers	25.37	1.96	1.97
—Establishments			
Total	51.25	60.30	59.48
Contingencies	7.67	13.91	6.04
Compensation	4.10	2.41	1.64
Works (including petty construction and repairs) .. .. .	.66	.05	.09
Supplies and Services (cost of opium)	5.36	2.48	1.90
Other charges .. .. .	..	..	..
Lump-sum provision for merged areas .. .. .	..	..	10
Total	17.79	18.85	9.77
Grand total 8.	69.04	79.15	69.25
9. STAMPS.			
Pay of Establishments .. .. .	.19	.19	.20
Allowances and Honoraria	11	.10	.10
Charges for the sale of stamps	17.63	17.61	17.61
Total	17.93	17.90	17.91
Supplies and Services (cost of stamps supplied from Central Stamp Stores including freight charges)	3.24	3.10	3.10
Deduct—Charges recoverable from Governments, departments, etc.	— .01	— .01	— .01
Lump-sum provision for merged areas .. .. .	..	..	.02
Total	3.23	3.09	3.11
Grand total 9	21.16	20.99	21.02
10. FOREST.			
Pay of Officers	6.53	5.80	5.46
Pay of Establishments	17.92	18.76	20.31
Allowances and Honoraria—Officers	15.37	2.26	2.02
—Establishments			
Total	39.82	40.42	42.20
Clothing and equipment .. .. .	.33	.34	.60
Extraction of forest produce	14.60	17.72	16.57
Maintenance, repairs and renewals	3.04	3.86	4.87
Roads and bridges	6.25	6.44	6.24
Regeneration, reservation, fire protection and other works	9.45	8.05	9.77
Extension of casuarina plantations	2.47	2.66	2.88
Other charges	3.14	3.41	3.10
Total	39.28	42.98	44.03
Grand total 10.	79.10	83.40	86.23

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.***

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS	Revised Estimate, 1949-50. (3) RS. LAKHS	Budget Estimate, 1950-51 (4) RS. LAKHS.
11. REGISTRATION.			
Pay of Officers	1.54	1.54	1.50
Pay of Establishments	32.62	32.09	33.08
Allowances and Honoraria—Officers	15.20	59	58
—Establishments		14.66	14.67
Total ..	49.36	48.88	49.83
Contingencies	2.74	2.78	3.31
Lump sum provision for merged areas .. .. .	..	..	.56
<i>Deduct</i> —Charges recoverable from Governments, departments, etc. (cost of work done in connexion with Joint Stock Companies recoverable from the Central Government)	— .24	— .28	— .28
Total ..	2.50	2.50	3.05
Grand total 11. ..	51.86	51.3	52.88
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.			
Pay of Officers .. .. .	.49	.50	.82
Pay of Establishments	2.49	2.45	3.03
Allowances and Honoraria—Officers .. .. .	..	.34	.45
—Establishments	3.12	2.23	2.23
Total ..	6.10	5.52	6.53
Compensations to local bodies	95.56	90.26	90.26
Other charges .. .. .	.01	.48	.48
<i>Deduct</i> —Charges recoverable from Governments, departments and others (contribution recoverable from the Government of India on account of the control of motor transport) .. .. .	..	..	..
Total ..	95.57	90.74	90.74
Grand total 12. ..	1,01.67	96.26	97.27
13. OTHER TAXES AND DUTIES.			
Pay of Officers	2.40	2.57	2.69
Pay of Establishments	16.81	20.07	20.42
Allowances and Honoraria—Officers	12.87	.99	1.03
—Establishments		14.00	14.25
Total ..	32.08	37.63	38.39
Contingencies	3.24	4.04	4.19
Payment of net proceeds of entertainment tax to local bodies	83.79	96.00	96.00
Commission payable to Madras Race Club .. .. .	.14	.14	.14
Other charges (includes charges payable to other Governments, departments, etc.) .. .. .	.22	.22	.22
Total ..	87.39	1,00.40	1,00.55
Grand total 13. ..	1,19.47	1,38.03	1,38.94
XVII. IRRIGATION—WORKING EXPENSES.			
Pay and allowances of establishments (including pension charges)	1.04	2.14	2.17
Works (including maintenance and repairs)	82.81	99.97	95.38
Total ..	83.85	1,02.11	97.55
17. IRRIGATION.			
Interest charges	1,04.15	1,16.00	1,34.00

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised Estimate, 1949-50. (3) RS. LAKHS.	Budget Estimate, 1950-51. (4) RS. LAKHS.
18. IRRIGATION.			
Pay and allowances of officers and establishments (a)	11.17	8.21	6.54
Other charges	15.13	7.58	5.82
Works (including maintenance and repairs, tools and plant, etc.)	1,00.15	1,66.97	1,04.73
Total ..	1,26.45	1,82.76	1,17.09
19. IRRIGATION.			
Works	3.07	8.61	5.45
DEBT CHARGES.			
22. Interest on debt and other obligations [see pages 63-65]	— 73.54	— 1,02.04	— 1,51.68
23. Appropriation for reduction or avoidance of debt	69.68	75.50	75.68
Total—Debt charges ..	— 3.86	— 26.54	— 76.00
25. GENERAL ADMINISTRATION.			
Demand IX—Heads of States, Ministers and Headquarters staff—			
His Excellency the Governor's salary ..	.94	.66	.66
Pay of Ministers	1.27	1.42	1.51
Pay of Officers	13.44	12.81	13.31
Pay of Establishments	24.02	24.73	25.77
Allowances and Honoraria—			
Officers			
Establishment	14.81	{ 2.83 10.33	2.78 10.30
Total ..	54.48	52.78	54.33
Contingencies	5.22	5.10	5.03
Other charges	11.06	10.37	8.06
<i>Deduct</i> —Charges recoverable from Governments, Departments, etc., including amount met from the Fund for Village Reconstruction and Harijan Uplift (Madras)	— 1.07	— 3.03	— 2.17
Total ..	15.21	12.44	10.95
Grand total—Demand IX ..	69.69	65.22	65.28
Demand X—Legislative Bodies—			
Pay of Officers and Pay of Establishments (a) ..	14.86	8.11	11.72
Allowances and Honoraria (a)	10.32	5.79	9.58
Total ..	25.18	13.90	21.30
Other charges	3.13	2.21	8.41
<i>Deduct</i> —Contributions recoverable from other Governments, Departments, etc. .. ..	..	— .60	— .03
Total ..	3.13	1.61	8.38
Grand total—Demand X ..	28.31	15.51	29.68

(a) Separate figures for Officers and Establishments not available.

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—cont.**

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised Estimate, 1949-50. (3) RS. LAKHS.	Budget Estimate, 1950-51. (4) RS. LAKHS.
Demand XI—District Administration and Miscellaneous—			
Pay of Officers	19.40	17.39	16.82
Pay of Establishments	1,02.95	1,20.31	1,23.41
Pay of Village Establishments	1,69.27	1,73.81	1,74.41
Allowances and Honoraria (excluding Village Establishments)—			
Officers	75.34	{ 4.57	5.04
Establishments		{ 71.93	71.30
Allowances and Honoraria to Village Establishments	68.80	67.13	68.13
Total ..	4,35.76	4,55.14	4,61.11
Subsidy for sinking wells for Grow More Food schemes	12.48	1,27.84	88.00
Land Acquisition charges .. .. .	.59	..	..
Petty construction and repairs	3.98	3.46	3.27
Other charges	24.77	34.98	37.67
Contingencies	26.64	27.17	32.08
Deduct—Charges recoverable from other Governments, Departments, etc., including amount met from the Fund for Village Reconstruction and Harijan Uplift (Madras)	— 20.17	(a) — 39.91	(a) — 30.32
Total ..	48.29	1,53.54	1,30.70
Grand total—Demand XI ..	4,84.05	6,08.63	5,91.81
27. ADMINISTRATION OF JUSTICE.			
Pay of Officers	25.83	27.60	29.49
Pay of Establishments	61.69	62.16	63.88
Allowances and Honoraria—			
Officers	3.45	6.63	6.61
Establishments	40.01	37.22	36.92
Total ..	1,30.98	1,33.61	1,36.90
Contingencies	12.13	12.08	11.71
Compensations	6.67	7.20	7.11
Works (petty construction and repairs) .. .. .	.25	.23	.23
Lump-sum provision for merged areas .. .. .	..	..	1.27
Emergency deduction from pay .. .. .	..	— .02	— .06
Charges recoverable from Governments, Departments, etc. .. .. .	..	— .03	— .03
Grand total—27 ..	1,50.03	1,53.07	1,57.13
28. JAILS AND CONVICT SETTLEMENTS.			
Pay of Officers	2.05	2.21	2.12
Pay of Establishments	11.74	11.86	12.91
Allowances and Honoraria—			
Officers	7.76	{ .73	.71
Establishment		{ 7.65	8.07
Total ..	21.55	22.45	23.81
Dietary charges	53.04	56.05	57.56
Medical and sanitary	4.41	4.24	4.23
Clothing and Bedding	4.03	3.89	3.89
Grants-in-aid	2.14	2.61	.96
Purchase of raw materials	12.67	13.17	12.17
Petty construction and repairs .. .. .	.85	.42	.29
Other charges	11.53	9.37	8.21
Lump-sum provision for merged areas .. .. .	..	..	1.41
Total ..	88.67	89.75	88.72
Grand total—28 ..	1,10.22	1,12.20	1,12.53

(a) Represents mainly recovery from the Fund for Village Reconstruction and Harijan Uplift (Madras) of the expenditure incurred on rural reconstruction and from the Government of India towards expenditure on the preparation of electoral rolls and conduct of elections under the new Constitution.

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.***

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised Estimate, 1949-50. (3) RS. LAKHS.	Budget Estimate, 1950-51. (4) RS. LAKHS.
29. POLICE.			
Pay of Officers	15.53	14.32	12.84
Pay of Establishments	2,43.26	2,41.46	2,60.31
Allowances and Honoraria—Officers	2,42.59	6.00	4.57
Establishments		2,31.05	2,31.01
Total ..	5,01.38	4,92.83	5,08.73
Contingencies	65.94	56.50	53.73
Works including petty construction and repairs ..	10.21	10.65	9.82
Other charges	75.03	69.59	53.51
Deduct—Charges recoverable from Governments, Departments, etc.	—59	—2.15	—2.15
Lump-sum provision for merged areas .. .. .	..	..	5.58
Total ..	1,50.59	1,34.59	1,20.49
Grand total 29 ..	6,51.97	6,27.42	6,29.22
30. B. Ports and Pilotage	31	..	..
36. SCIENTIFIC DEPARTMENTS.			
Pay of Officers	18	17	16
Pay of Establishments	49	51	53
Allowances and Honoraria	33	35	35
Total ..	1.00	1.03	1.04
Contingencies	46	45	46
Grants-in-aid	01	01	02
Other Charges (Books and Periodicals, Apparatus and Materials, etc.)	05	11	04
Lump-sum provision for merged areas .. .. .	..	..	11
Total ..	52	57	63
Grand total—36 ..	1.52	1.60	1.67
37. EDUCATION.			
Pay of Officers	11.16	11.71	12.12
Pay of Establishments	50.09	54.71	60.22
Allowances and Honoraria—Officers	31.74	2.78	2.85
Establishments		30.97	35.24
Total ..	92.99	1,00.17	1,10.43
Grants to—			
Universities	17.88	20.73	26.27
Non-Government Arts Colleges	10.59	11.97	15.30
Non-Government Professional Colleges	1.05	.67	2.70
Non-Government Secondary Schools	64.30	79.11	79.27
Local Bodies for Secondary Education	21.28	30.08	31.41
Non-Government Primary Schools	3,88.97	3,96.32	4,03.55
Local Bodies for Primary Education	2,00.02	1,89.83	2,04.78
Non-Government Special Schools	16.68	18.92	21.82
Local Bodies for Special Education .. .. .	..	.06	.07
Miscellaneous Grants	5.30	8.89	8.54
Total ..	7,26.07	7,56.58	7,93.71
Scholarships	3.62	4.01	3.96
Contingencies	13.02	14.96	13.46
Petty construction and repairs .. .. .	.39	.39	.61
Other charges	50.17	65.95	65.90
Deduct—Charges recoverable from Governments, Departments and Others	—33	—45	—34
Lump-sum provision for merged areas .. .. .	..	..	7.35
Total ..	66.87	84.86	90.94
Grand total—37 ..	8,85.93	9,41.61	9,95.08

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC. —cont.**

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised Estimate, 1949-50. (3) RS. LAKHS.	Budget. Estimate, 1950-51. (4) RS. LAKHS.
38. MEDICAL.			
Pay of Officers	23.20	27.97	36.03
Pay of Establishments	43.83	43.39	38.30
Allowances and Honoraria—			
Officers	7.49	8.87	12.30
Establishments	35.45	35.09	33.38
Total ..	1,09.97	1,15.32	1,20.01
Contingencies	22.60	19.82	19.68
Diet Charges	64.04	63.92	64.33
Medicines and Hospital Necessaries	62.98	56.14	56.59
Grants to Local Bodies, etc.	11.63	14.90	17.19
Other charges	5.32	9.44	5.77
Lump-sum deduction on account of retrenchment .. .. .	..	..	..
Total ..	1,66.57	1,64.22	1,63.56
Grand total—38 ..	2,76.54	2,79.54	2,83.57
39. PUBLIC HEALTH.			
Pay of Officers	5.74	6.33	6.70
Pay of Establishments	15.40	16.21	17.63
Allowances and Honoraria—			
Officers .. .. .	.06	1.89	1.89
Establishments	12.78	11.58	11.66
Total ..	33.98	36.01	37.88
Contingencies	4.96	5.27	4.96
Grants for Public Health purposes	18.48	16.16	11.60
Contribution to the fund for the Development of Rural Water-supply .. .. .	..	10.00	..
Works	33.65	50.00	43.75
Amount met from the fund for the Development of Rural Water-supply	— 21.34	— 28.41	— 22.53
Other charges	21.68	19.45	21.82
Deduct—Charges recoverable from Governments, Departments, etc.	— 0.87	— 1.92	— 3.12
Lump-sum provision for merged areas .. .. .	..	..	3.31
Total ..	56.56	70.55	59.79
Grand total—39 ..	90.54	1,06.56	97.67
40. AGRICULTURE.			
Pay of Officers	6.50	6.14	6.42
Pay of Establishments	25.07	29.05	32.83
Allowances and Honoraria—			
Officers	18.40	2.65	3.02
Establishments .. .. .	..	19.04	20.93
Total ..	49.97	56.83	63.20
Contingencies	5.55	5.34	5.95
Petty construction and repairs .. .. .	.72	2.05	.89
Working expenses	9.60	11.81	12.41
Live and dead stock and cost of land	7.05	14.76	18.94
Apparatus and materials (a)	32.88	1,09.87	59.80
Purchase and distribution of seeds, manures, etc.	6.50	6.44	7.72
Stipends and scholarships .. .. .	.08	.33	.20
Grants to Market Committees, bonus to ryots, etc. .. .. .	.68	.69	.69
Experimental cultivation	2.63	2.08	2.13
Exhibition charges .. .. .	.14	.13	.13
Stores .. .. .	.94	14.36	.90
Seed multiplication scheme, scheme for the main- tenance of pure seed cotton, cotton scheme in Tirunelveli and Ramnad, etc.	10.04	16.19	15.07
Deduct—Recoveries from Governments, Depart- ments, etc.	— .04	— .04	— .04
Total ..	76.77	1,84.01	1,24.79
Grand total—40 ..	1,26.74	2,40.89	1,87.99

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.***

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised Estimate, 1949-50. (3) RS. LAKHS.	Budget Estimate, 1950-51. (4) RS. LAKHS.
41. VETERINARY.			
Pay of Officers	2.70	3.18	2.83
Pay of Establishments	8.79	9.74	11.12
Allowances and Honoraria—			
Officers	7.90	{ 1.24 7.14	1.32 8.10
Establishments			
Total ..	19.39	21.30	23.37
Livestock including maintenance	9.52	12.05	10.03
Grants and contributions .. .. .	.67	.65	.53
Other charges	11.00	13.36	12.99
Lump-sum provision for merged areas .. .. .	..	..	.23
Total ..	21.19	26.06	23.78
Grand total—41 ..	40.58	47.36	47.15
42. CO-OPERATION (EXCLUDING COTTAGE INDUSTRIES).			
<i>Demand XX—Co-operation.</i>			
Pay of Officers	2.56	3.45	3.08
Pay of Establishments	24.64	30.21	31.93
Allowances and Honoraria—			
Officers	1.02	1.86	1.88
Establishments	16.52	20.22	21.39
Total ..	44.74	55.74	58.28
Office Contingencies	2.11	2.63	2.62
Other charges (Books, etc.)	1.15	3.34	.82
Construction towards capital cost of workshops .. .. .	.18	1.08	..
Cost of Milk .. .. .	.82	.01	..
Grants-in-aid	4.41	14.11	12.94
Lump-sum provision for merged areas .. .. .	..	..	.32
Total ..	8.67	21.17	16.70
Total—Demand XX ..	53.41	76.91	74.98
42. CO-OPERATION—COTTAGE INDUSTRIES.			
<i>Demand XXI—Industries (excluding Cinchona and Fisheries).</i>			
Pay of Officers .. .. .	..	.09	.15
Pay of Establishments .. .. .	..	.35	.84
Allowances and Honoraria—			
Officers .. .. .	..	.03	.05
Establishments .. .. .	..	.18	.40
Total ..	..	.65	1.44
Contingencies .. .. .	..	.59	.75
Other charges (books and periodicals, apparatus and materials, stipends, etc.) .. .. .	..	.77	4.27
Petty construction and repairs including works .. .. .	..	.01	.52
Deduct—Charges recoverable from Governments, Departments, etc., including amount met from the Fund for Village Reconstruction and Harijan Uplift (Madras) .. .. .	..	.16	2.80
Total ..	..	1.21	2.74

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

Major head of account. (1)	Accounts, 1948-9, (2) RS. LAKHS.	Revised Estimate, 1949-50, (3) RS. LAKHS.	Budget Estimate 1950-51 (4) RS. LAKHS.
43 INDUSTRIES AND SUPPLIES AND			
43-A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.			
<i>Demand XXI—Industries (excluding Cinchona and Fisheries)—cont.</i>			
Pay of Officers	2.50	3.53	4.07
Pay of Establishments	9.34	15.06	18.45
Allowances—Officers	6.32	1.14	1.24
Establishments		9.77	10.84
Total ..	18.16	30.40	34.60
Contingencies	7.29	9.60	11.65
Grants-in-aid	1.90	2.02	1.14
Other charges including expenditure on the intensive Khadi Scheme	59.22	79.71	1,26.83
Petty construction and repairs including works ..	.48	3.41	2.70
Interest on Capital Outlay .. .. .	.09	1.43	1.52
<i>Deduct—Charges recoverable from Governments, Departments, etc., including amount met from the Fund for Village Reconstruction and Harijan Uplift (Madras)</i>	— 12.75	— 18.56	— 23.16
Total ..	56.23	77.61	1,20.38
Capital Outlay on Industrial Development ..	.06	.92	..
Grand Total—Demand XXI ..	74.45	1,10.79	1,59.16
<i>Demand XXII—Cinchona and Fisheries.</i>			
Pay of Officers	1.26	1.31	1.48
Pay of Establishments	6.89	7.11	7.78
Allowances and Honoraria—Officers	9.68	.57	.56
Establishments		9.69	9.87
Total ..	17.23	18.68	19.69
Contingencies	1.76	1.74	1.84
Works including Petty Construction and Repairs ..	1.32	2.12	1.43
Other charges	27.27	26.88	30.10
Compensations to local bodies .. .. .	.70	.64	.63
<i>Deduct—Charges recoverable from Governments, Departments, etc.</i>	— 2.37	— .93	— .91
Total ..	28.68	30.45	33.09
Grand Total—Demand XXII ..	45.91	49.13	52.78
47. MISCELLANEOUS DEPARTMENTS.			
<i>Demands XXIII and XXIV.</i>			
Pay of Officers	3.12	2.92	2.83
Pay of Establishments	31.72	38.07	40.20
Allowances and Honoraria—Officers .. .. .	..	1.93	1.87
Establishments	22.66	25.06	25.81
Total ..	57.50	67.98	70.71
Contingencies	14.78	15.12	16.26
Other charges	33.56	32.06	26.29
Expenditure from the Fund for Village Reconstruction and Harijan Uplift (Madras)	4.10	17.83	28.80
Grants	8.10	12.10	15.36
Compensations	0.45	0.45	0.45
Charges payable to Governments, Departments, etc. ..	2.06	2.27	2.27
<i>Deduct—Charges recoverable from Governments, Departments, etc., including amount met from the Fund for Village Reconstruction and Harijan Uplift (Madras)</i>	— 5.00	— 18.38	— 29.36
Lump-sum provision for ameliorative measures for Backward Classes. ..	..	5.00	5.00
Lump-sum provision for merged areas .. .. .	..	..	.17
Total ..	58.05	66.45	65.24
Grand Total ..	1,15.55	1,34.43	1,35.95

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised Estimate, 1949-50. (3) RS. LAKHS.	Budget Estimate, 1950-51. (4) RS. LAKHS.
50 CIVIL WORKS.			
<i>Demand XXV—Civil Works—Works</i>	4,17 37	5,10·67	5,20 28
<i>Demand XXVI—Civil Works—Establishment and Tools and Plant.</i>			
Pay of Officers	21·66	21 93	23·27
Pay of Establishments	48·69	53 13	53·35
Allowances and Honoraria—Officers	39·54	11 80	11·15
Do. Establishments		{ 30 02	29 87
Total ..	1,09·89	1,16·88	1,17·64
Contingencies	9 45	8·40	7·78
<i>Deduct—Charges recoverable from other Govern- ments, Departments, etc.</i>	— 13 04	— 14 09	— 17·56
Total ..	1,06·30	1,11·19	1,07·86
Tools and Plant	50·28	68·12	68 31
Grand Total—Demand XXVI ..	1,56·58	1,79·31	1,76 17
<i>Demand XXVII—Civil Works—Grants-in-aid</i> ..	49·65	91·70	71·35
<i>Demand XXVIII.</i>			
XLI. RECEIPTS FROM ELECTRICITY SCHEMES— WORKING EXPENSES.			
Pay of Officers	5 36	5·38	5·59
Pay of Establishments	11 68	12·96	14·01
Allowances and Honoraria—Officers	8·03	1·92	2 05
Do. Establishments		{ 6·33	6·44
Total ..	25·07	26 59	28·09
Works	·37	·49	·47
Maintenance charges	1,05·71	1,24·00	1,41·00
Provision for Depreciation	36 90	44·47	48·24
Tools and Plant	·37	— ·15	— ·61
Stores and Suspense	17·45	2·40	— 1·14
Other charges	5 33	5·85	4·70
<i>Deduct—Charges recoverable from other Govern- ments, Departments, etc.</i>	— 5·10	— 11·82	— 15·30
Total ..	1,61·03	1,65·25	1,77·36
Grand Total—XLI ..	1,86 10	1,91·84	2,05·45
52. INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES	66·92	89·94	1,20·28
52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES			
Pay of Officers	2·44	2·26	2·49
Pay of Establishments	2·36	2·89	3·34
Allowances and Honoraria—Officers	1·81	·67	·73
Do. Establishments		{ 1·50	1·66
Total ..	6·61	7·32	8·22
Other charges (including Hydro-Electric Surveys, etc.)	1·73	2·72	3·01
<i>Deduct—Charges recoverable from Governments, Departments, etc.</i>	— 8·23	— 10·90	— 15·61
Total ..	— 6·50	— 8·18	— 12·60
Grand Total—52-A ..	·11	— ·86	— 4·38

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—cont.**

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised estimate, 1949-50. (3) RS. LAKHS.	Budget Estimate, 1950-51. (4) RS. LAKHS.
54. FAMINE.			
Pay of Officers	·01	..	·01
Pay of Establishments	·01	·01	·02
Allowances and Honoraria	·01	·01	·02
Total ..	·03	·02	·05
Relief works	1·15	·21	·50
Gratuitous relief	·02	·01	·05
Miscellaneous	3·55	23·53	9·40
Total ..	4·72	23·75	9·95
Grand Total—54 ..	4·75	23·77	10·00
54-A. Territorial and Political Pensions ..	..	..	5·42
<i>Demand XXX—Pensions.</i>			
55. SUPERANNUATION ALLOWANCES AND PENSIONS.			
Superannuation and retired allowances	1,32·00	1,35·00	1,37·00
Compassionate allowances	·49	·70	·50
Gratuities	3·39	3·57	3·56
Donations to provident funds	1·00	·15	·15
Government contribution payable under the Indian Civil Service Family Pension Rules	·04	·07	·07
Covenanted Civil Service Pensions (Annuities) ..	1·48	1·30	1·30
Charges in England	23·46	28·30	28·78
Deduct—Pensionary charges transferred to com- mercial departments	— 5·50	— 6·67	— 6·85
Total—55 ..	1,56·36	1,62·51	1,64·51
55-A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.			
Amount transferred from 83. Payments of commu- ted value of pensions	4·37	4·80	5·70
Grand Total—Demand XXX ..	1,60·73	1,67·31	1,70·21
56. STATIONERY AND PRINTING.			
Pay of Officers	·62	·56	·52
Pay of Establishments	10·54	10·32	10·82
Allowances and Honoraria—Officers	7·51	·08	·09
Do. Establishments		7·59	7·43
Total ..	18·67	18·55	18·86
Contingencies	1·97	1·61	1·58
Other Charges	9·98	10·63	9·32
Stationery and stores	47·09	68·89	48·42
Deduct—Recoveries from other Governments, etc. ..	— 5·73	— 6·15	— 6·15
Lump-sum provision for merged areas .. ..	..	..	·48
Total ..	53·31	74·08	53·65
Grand Total—56 ..	71·98	93·53	72·51

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.***

Major head of account. (1)	Accounts, 1948-9. (2) RS. LAKHS.	Revised Estimate, 1949-50 (3) RS. LAKHS.	Budget Estimate, 1950-1. (4) RS. LAKHS.
57. MISCELLANEOUS.			
Pay of Officers	·07	..	..
Pay of Establishments	·18	..	..
Allowances and Honoraria—Officers	·17	·31	..
Establishments			
Total ..	·42	·31	..
Expenditure on account of State Prisoners and Detenus	·93	1·01	01
Donation for charitable purposes	1·21	1·25	1·14
Irrecoverable temporary loans and advances written off	·07	·37	·71
Rents, Rates and Taxes	·45	·49	·49
Contributions	1,27·79	25·15	14·60
Grants to members of the Fighting Services for conspicuous gallantry in the field	·19	·10	·05
Expenditure on refugees (excluding pay and allowances of officers and establishment) ..	7·28	6·71	·01
Miscellaneous and unforeseen charges—			
Test works for Burma evacuees .. .. .	..	·02	..
Contribution to the Fund for Village Reconstruc- tion and Harijan Uplift (Madras) .. .. .	..	10·00	..
Other items	2·52	1·09	2·31
Other Charges (a)	90 45	..	..
Deduct—Charges recoverable from other Govern- ments, Departments, etc.	— 7·74	— 7·02	— ·01
Total ..	2,23·13	39·17	19·31
Grand Total—57 ..	2,23·55	39·48	19·31
63. EXTRAORDINARY CHARGES.			
Pay of Officers	3·92	5·06	5·80
Pay of Establishments	33·32	45·99	50·03
Allowances and Honoraria—Officers	25·63	{ 1·72	2·04
Establishments			
Total ..	62·87	86·93	94·17
Free distribution of milk to privileged consumers, etc	2·11	5·20	..
Compensation payable to the Secretary of State's Officers on termination of service	·72	·60	..
Other charges	20·22	16·61	14·46
Amount transferred from " 85-A. Capital Outlay on State Trading Schemes "	2,03·63	..	..
Deduct—Recoveries from the Government of India.	— 7·31	— 2 11	— 2·06
Total ..	2,19·37	20·30	12·40
Grand Total—63 ..	2,82·24	1,07·23	1,06·57
64-A. TRANSFER TO REVENUE RESERVE FUND ..	..	..	..
64-B. CIVIL DEFENCE.			
Works	1·06	·37	..
Other Charges	·11	·44	..
Total—64-B ..	1·17	·81	..

(a) Includes expenditure on State Bus Service.

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER
CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.***

Major head of account.	Account- 1948-9.	Revised Estimate, 1949-50.	Budget Estimate, 1950-51
(1)	(2)	(3)	(4)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
<i>Demand XXXIII.</i>			
XLVI-A. RECEIPTS FROM ROAD TRANSPORT SCHEMES—WORKING EXPENSES.			
Pay of Officers	72	74
Pay of Establishment	1.77	1.93
Allowances and Honoraria—			
Officers	16	16
Establishments	91	95
Total	3.56	3.78
Office contingencies	1.15	1.06
Petty Construction and Repairs	10	10
Provision for depreciation and Accident Reserve Fund	14.77	14.91
Interest on Capital Outlay	1.32	1.24
Other charges	18.92	19.70
Licence fees and taxes	8.28	8.25
Running Expenses (cost of petrol, tyres, tubes, etc.)	39.10	38.10
Total	83.64	83.36
Grand Total—XLVI-A Working Expenses ..	(a)	87.20	87.14
Grand total of all Demands	56,11.11	60,49.10	59,82.16

(a) Included under "57. Miscellaneous".

T. N. S. RAGHAVAN,
Financial Secretary.

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